



Australian Government
Federal Court of Australia

Listed Entity



ANNUAL REPORT 2025–26

Federal Court of Australia

Federal Circuit and Family Court of Australia (Division 1)

Federal Circuit and Family Court of Australia (Division 2)

National Native Title Tribunal

Federal Court of Australia Listed Entity

Supporting the operation of
Australia's Courts and Tribunals
Annual Report 2025–26

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About this report

Federal Court of Australia Listed Entity Annual Report 2025–26

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Letter of transmittal

24 September 2026

The Hon Michelle Rowland MP
Attorney-General of the Commonwealth of Australia

PO Box 6022
House of Representatives
Parliament House
Canberra ACT 2600

Dear Attorney-General,

I have the pleasure of submitting the annual report on the operations of the Federal Court of Australia Listed Entity for the financial year ending 30 June 2026.

The report is submitted in accordance with, and has been prepared for the purposes of:

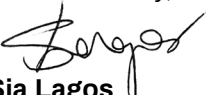
- Section 17AI of the *Public Governance, Performance and Accountability Rule 2014* (Cth), and
- Section 46 of the *Public Governance Performance and Accountability Act 2013* (Cth).

The report has been prepared in accordance with the Department of Finance's Resource Management Guide No. RMG 135: Annual reports for non-corporate Commonwealth entities (May 2026).

Aspects of this report also include reports from the Federal Court of Australia, Federal Circuit and Family Court of Australia, and the National Native Title Tribunal in meeting their obligations under section 18S of the *Federal Court of Australia Act 1976* (Cth), sections 107 and 274 of the *Federal Circuit and Family Court of Australia Act 2021* (Cth), and section 133 of the *Native Title Act 1993* (Cth).

This report includes the Federal Court of Australia Listed Entity's audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the Listed Entity's annual performance statements as required under section 39 of the PGPA Act.

Yours sincerely,

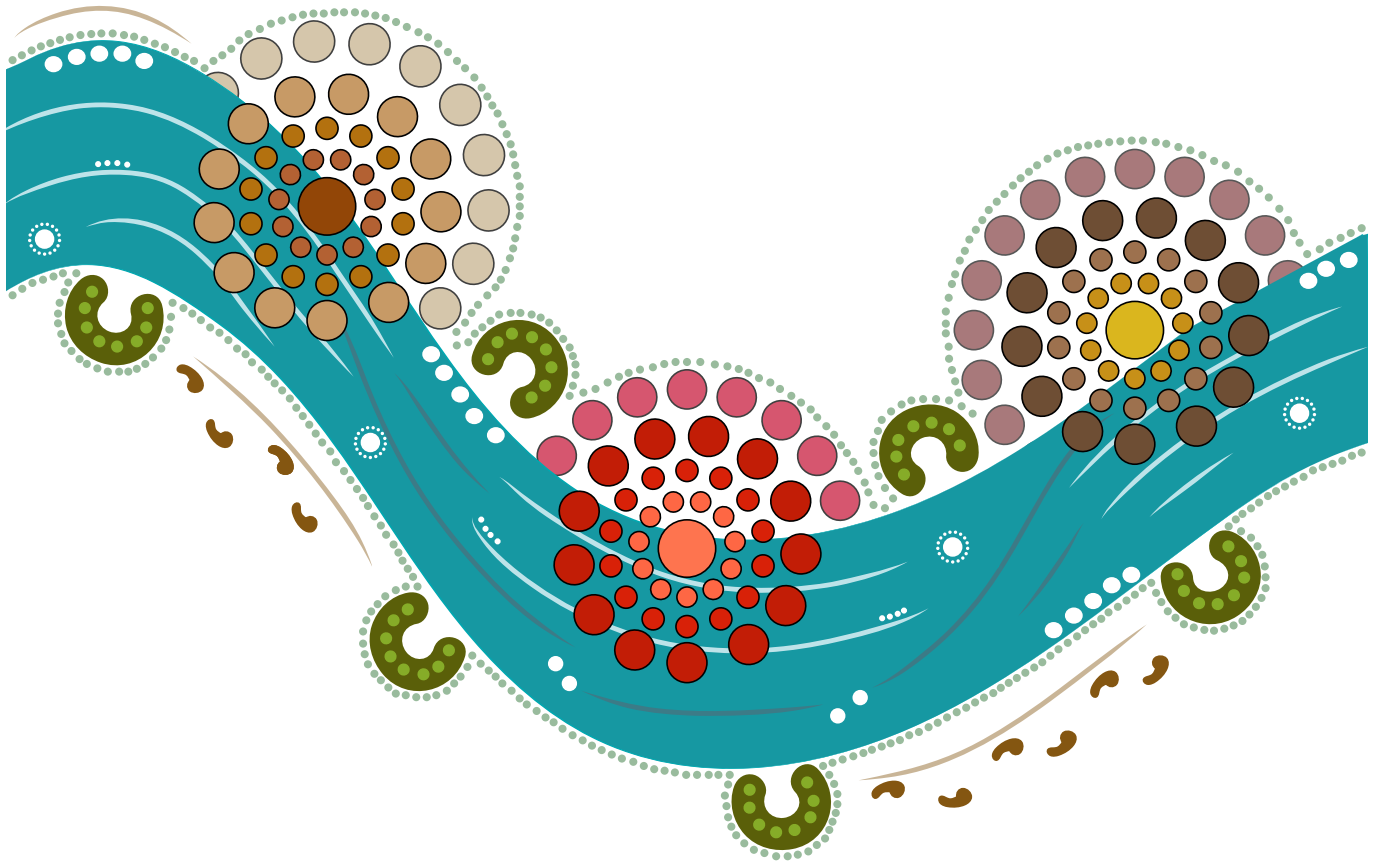


Sia Lagos

Chief Executive Officer and Principal Registrar
Federal Court of Australia Listed Entity

Acknowledgement of Country

We acknowledge Aboriginal and Torres Strait Islander peoples as the Traditional Custodians of the lands and acknowledge and pay respect to Elders past and present.



Artwork: River to Justice

Created by Maheen Rind, a Yamatji Badimaya woman, this artwork reflects the journeys, connections, and shared path towards justice, respect, and reconciliation.

Review by the Accountable Authority



Message from the CEO and Principal Registrar

I am pleased to present the 2025–26 Annual Report for the Federal Court of Australia Listed Entity (Listed Entity).

The purpose of the Listed Entity is to support the operations of the Federal Court of Australia (FCA), the Federal Circuit and Family Court of Australia (Division 1), the Federal Circuit and Family Court of Australia (Division 2) (together, FCFCOA), and the National Native Title Tribunal (NNTT) (collectively, the Courts and Tribunal).

In 2025–26, the Listed Entity continued to provide the corporate, registry and operational support required for the Courts and Tribunal to function effectively in a demanding and complex environment. The year required sustained attention to service continuity, organisational resilience and the capability needed to respond to emerging risks, while continuing to progress longer-term priorities across technology, people, facilities, governance and frontline services.

One of the most significant challenges and opportunities encountered during the year arose from the administration of the recording and transcription service provider. As an unprecedented event for the Listed Entity, it presented serious risks to the continuity of a critical service that supports court operations and the progress of proceedings. Responding to these risks required an extraordinary effort from teams across the organisation, drawing together expertise from operational, legal, technology, procurement and various corporate functions.

Through a coordinated organisation-wide response, the Listed Entity rapidly developed and implemented contingency arrangements to ensure the continued delivery of recording and transcription services. This work enabled continuity of these critical services with minimal disruption to judicial operations and demonstrated the adaptability, commitment and capability of our people in responding to an unforeseen and highly complex situation.

While challenging, the experience provided an opportunity to strengthen the long-term approach to recording and transcription services and to consider how these critical services can continue to evolve to meet the changing needs of the Courts and Tribunal. Work has commenced to establish future service arrangements that are resilient, sustainable and capable of adapting to changing operational requirements and technological advancements.

The year also marked an important period of transition as the Listed Entity continued implementing its strategic priorities and embedding organisational reforms introduced in the previous year. Following the establishment of the new Corporate Services structure, considerable effort was directed towards strengthening capability, clarifying responsibilities and aligning resources to support strategic objectives. This work has enhanced organisational focus and positioned the Listed Entity to respond more effectively to changing demands, while ensuring that core services continue to meet the Listed Entity's objectives.

The highlights that follow reflect the significant progress made throughout 2025–26 in strengthening the Listed Entity, supporting the Courts and Tribunal, and advancing key strategic priorities across the organisation.

I would like to acknowledge the exceptional commitment, professionalism and resilience of our people across the Listed Entity. In a year characterised by significant and demanding challenges, their dedication has enabled the Listed Entity to continue delivering critical services to the Courts and Tribunal while strengthening the foundations needed for the future. I am proud of what we have achieved together in 2025–26 and confident that the Listed Entity is well placed to build on this progress in the year ahead.

Sia Lagos

Chief Executive Officer and Principal Registrar
Federal Court of Australia Listed Entity

Corporate Services

During 2025–26, Corporate Services embedded the strategic priorities and operating model introduced in the previous year, aligning effort and investment around the key enablers of the Courts and Tribunal – systems, people, facilities and financial management. This work strengthened service delivery, capability and organisational resilience that underpins its purpose.

Innovative, secure and integrated data and digital solutions

This year the Listed Entity advanced its digital and technology capabilities to support the Courts and Tribunal through reliable, secure and contemporary technology services.

A significant program of work was undertaken to replace the laptop fleet across the Courts and Tribunal, Corporate Services and Court and Tribunal Services (CTS), with 2,007 devices rolled out across geographically dispersed locations. This work was delivered while maintaining critical technology support services, with the IT Service Desk responding to more than 46,625 requests throughout the year. The Courts' digital hearing capability was also expanded through the installation of additional video conferencing facilities, resulting in over 95 per cent of all courtrooms now being equipped with video conferencing technology.

Important progress was made towards strategic cloud objectives, strengthening the digital foundations needed to support future service delivery and innovation. Cloud environments were successfully established to support the newly migrated NNTT website and large recording and transcription datasets. Preparation for the migration of CourtPath to the cloud also progressed substantially during the year, with extensive testing and evaluation underway to support the implementation of this major initiative.

Recognising the opportunities and responsibilities associated with emerging technologies, the Listed Entity established governance arrangements and an investment strategy to support the safe and effective adoption of artificial intelligence (AI). This included expanding access to secure productivity tools through Microsoft Copilot Premium, supported by appropriate governance, safety and capability frameworks, while continuing to prepare core technology platforms for future AI-enabled services. To further strengthen oversight and leadership in this area, the Listed Entity appointed its inaugural Chief AI Officer and AI Accountable Officials to guide AI adoption and ensure alignment with Australian Public Service (APS) requirements and the Australian Government's policy for the responsible use of AI.

This year the Listed Entity continued to modernise its information management environment, progressing the replacement of legacy records management systems with a contemporary model. This work is supported by the development of an Information Management Strategy, with key updates to policies and record and information knowledge sharing to support consistent governance, compliance and long-term management of both physical and digital information assets. In parallel, the Information Management team supported major digitisation initiatives for records of enduring value, including the FCA's National Native Title Unit and the NNTT's records, helping to preserve their accessibility, authenticity and long-term archival value.

Valued, capable and empowered people

The dedication, expertise and professionalism of our people remained central to the Listed Entity's ability to support the Courts and Tribunal throughout 2025–26. During the year, the Listed Entity focused on leadership capability, workforce development, employee wellbeing and workplace culture, recognising that a capable and engaged workforce is essential to delivering high-quality services.

Supporting a workforce of 1,842 employees across Australia, the Listed Entity introduced new learning and development initiatives, including the Manager Essentials program, expanded access to LinkedIn Learning and enhanced performance and development practices. Employee wellbeing, inclusion and engagement were also supported through a range of initiatives, including employee support services, strengthened recruitment practices

and greater recognition of employee contribution and achievement. This included the inaugural Corporate Services Awards program, recognising the achievements of outstanding teams and individuals for their contributions across Corporate Services.

In April 2026, the Listed Entity launched its first 'Reflect' Reconciliation Action Plan (RAP), establishing a foundation for meaningful action to advance reconciliation across the organisation. Supported by commissioned artwork reflecting connection, partnership and respect, the RAP focuses on strengthening cultural awareness, fostering respectful relationships and creating opportunities for Aboriginal and Torres Strait Islander peoples, while supporting a more diverse and inclusive workforce.

The Communications function in Corporate Services provides communications advice, services and support across the Courts, the NNTT and the Listed Entity, helping to communicate information clearly, consistently and effectively to internal and external stakeholders. During 2025–26, the team delivered a number of initiatives that supported organisational priorities and strengthened engagement, including the launch of Kids' Corner, a child-friendly online resource developed with FCFCOA Court Child Services experts to help children understand the court process during family separation.

The team also developed a dedicated brand, website and communications strategy for the FCA-administered Australia–Pacific Judicial Partnership, supporting engagement across the region and raising awareness of the program's objectives. Communications further supported the launch of the FCFCOA Migration Hub in Western Sydney, the implementation of the Listed Entity's first Reflect RAP, activities marking the Family Court's 50th Anniversary and planning for the FCA's upcoming 50th Anniversary.

A safe, secure operating environment with fit-for-purpose, accessible facilities

A substantial program of property planning, renewal and accommodation projects was delivered throughout 2025–26 to support the evolving operational needs of the Courts and Tribunal. This included the successful transition to a new national property services provider, the development of a 10-year capital renewal plan and enhancements to project governance and delivery arrangements to support more consistent oversight of the property portfolio.

Major works completed during the year included new and refurbished chambers, migration hubs, mediation facilities and activity-based workspaces across multiple locations. The national rollout of safe rooms and other safety-related infrastructure also continued, while approximately 30 minor capital works projects were completed or progressed. Together, this work supported safe, fit-for-purpose and contemporary facilities for court users, judicial officers and staff.

During 2025–26, the Courts and Tribunal faced an increasingly complex security environment, requiring the Listed Entity to respond to a broader and more varied range of threats. Security considerations now extend beyond traditional physical measures and require a coordinated approach to managing emerging threats and safeguarding judicial officers, staff, members of the profession and the public, and supporting the effective operations of the Courts and Tribunal.

A program of work commenced to strengthen the Listed Entity's security capability, with initial focus on security risk management, protective intelligence and operational security practices. Supported by enhanced engagement with law enforcement and national security partners, this work is building the foundations needed to better anticipate and respond to emerging risks while supporting uninterrupted operations.

Financial sustainability and effective governance

Ensuring resources, governance arrangements and decision-making processes remained fit for purpose continued to be a focus during 2025–26. A resource prioritisation model was developed to support strategic planning, funding decisions and the allocation of resources against organisational priorities. This work will be complemented by, soon to be released, enhancements to the Listed Entity's finance system through the implementation of contracting modules, improving oversight and supporting more integrated contract management.

These strengthened planning and financial management arrangements supported the securing of additional funding for the operations of the FCA and FCFCOA, including funding for the Australian Competition Tribunal announced in December 2025. The transcription business continuity event also provided an opportunity to test and enhance organisational resilience, including business continuity arrangements in a live operating environment and the development of event-specific playbooks to support future responses.

Together, these activities demonstrated the importance of strong collaboration between the Listed Entity, the Courts and the Tribunal in responding to emerging challenges, securing resources and supporting the delivery of shared priorities.

Procurement capability and governance were strengthened during 2025–26 through the continued modernisation of procurement systems, including the implementation of a new sourcing module and development of enhanced contract management functionality. This work will be supported by improvements to procurement guidance, training and tools, alongside preparations for the revised Commonwealth Procurement Rules, helping to promote consistent, compliant and efficient procurement practices across the Listed Entity.

Last year, the Listed Entity established the Strategic Programs Office to strengthen strategic program management and support the delivery of reform initiatives. During 2025–26, the Office further matured its capability, supporting the response to the administration of the Courts' transcript provider and the establishment of an internal recording and transcription capability, while developing portfolio management, reporting and governance arrangements to better coordinate the delivery of strategic priorities.

Court and Tribunal Services

CTS provides frontline registry, judicial and client services that support the day-to-day operations of the Courts and Tribunal across Australia. Through its national presence and direct engagement with the Courts' users, the judiciary and legal practitioners, CTS plays a critical role in delivering accessible, consistent and effective services.

In 2025–26, CTS continued its journey of optimisation, modernisation and service improvement. Through the ongoing Registry Optimisation Program, CTS delivered a range of initiatives designed to enhance service delivery, strengthen operational capability and improve the experience of the Courts' users. Key areas of focus included improving access to data to support evidence-based decision-making, developing modern client service systems, strengthening workforce capability and enhancing service quality across registry operations.

A significant achievement was the implementation of a digital system to capture key client service data across registry locations, providing greater visibility of service demand and performance. Building on this foundation, CTS successfully completed the discovery phase of the Integrated Client Service System project, including the development of a business case to support the delivery of a modern, fit-for-purpose client service system that will better support Courts, staff and court users into the future.

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Workforce capability and service excellence remained key priorities throughout the year. CTS introduced national induction processes for client service staff, including client service skills documentation to support consistent practices across the Courts' registries. Recruitment approaches were also refined to support the attraction, development and retention of a skilled workforce able to meet evolving service demands. At the same time, CTS enhanced its use of data to inform decision-making and meet service demand through improved data collection, reporting and registry dashboard metrics. A quality assurance framework for phone and live chat services, underpinned by a code of conduct and defined service standards, was implemented to strengthen consistency, accountability and continuous improvement across client service channels.

CTS continued to invest in the development of national practices, guidance materials and training resources to promote consistent, high-quality registry operations and enhance support for court users. Key initiatives included further development of a national Client Service Officer Manual and the enhancement of complaints handling processes within the FCA, strengthening both service consistency and accountability.

CTS also worked closely with the Courts to support chambers staffing arrangements, including recruitment and onboarding activity, recognising the important role chambers staff play in supporting judicial officers and the effective management of court work.

Improving access to justice and the experience of court users remained a central focus throughout the year. CTS worked closely with the FCA to implement the Litigants in Person Practice Note and associated operational changes across registry services, enhancing support for self-represented litigants. CTS also launched a Document Inspection Pilot in February 2026 to streamline non-party file inspections, improving accessibility while reducing administrative complexity. Together, these initiatives reflect CTS's ongoing commitment to delivering more efficient, accessible and user-focused services.

CTS continued to support the FCFCOA in delivering a range of reforms and service improvements. Progress was made to improve the user experience for divorce and migration matters through updates to forms, processes, language support resources and internal guidance materials.

CTS strengthened interpreter service delivery through the introduction of an internal feedback mechanism for services delivered by panel providers enhancing monitoring and accountability while supporting implementation of the FCFCOA interpreter-related practice direction. In the recording and transcription environment, significant and unexpected challenges arose necessitating a rapid operational response.

The safety and wellbeing of court users also remained a priority throughout 2025–26. Building on previous investments in safety infrastructure, including the expansion of safety rooms across registries, CTS implemented a range of procedures, resources and operational guidance to support the Family Law Safety at Court Protocol. CTS also collaborated with the FCFCOA in supporting the Proactive Safety at Court Pilot and continuing to develop practices aimed at identifying and managing risks for vulnerable court users. These initiatives strengthened the courts' ability to provide safe, accessible and supportive environments for litigants while reinforcing CTS's commitment to delivering high-quality services that meet the needs of the community.

Overview of the Federal Court Listed Entity

The CEO and Principal Registrar of the FCA is the Accountable Authority of the Listed Entity for the purposes of the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act) and is responsible for the appropriations for the FCA, the FCFCOA (Division 1), FCFCOA (Division 2), the NNTT, the Commonwealth Courts Registry Services and Corporate Services.

The Accountable Authority is also responsible for the provision of corporate services to the Courts and the NNTT. Section 18Z of the *Federal Court of Australia Act 1976* (Cth) sets out the powers of the CEO of the FCA for the purposes of providing corporate services.

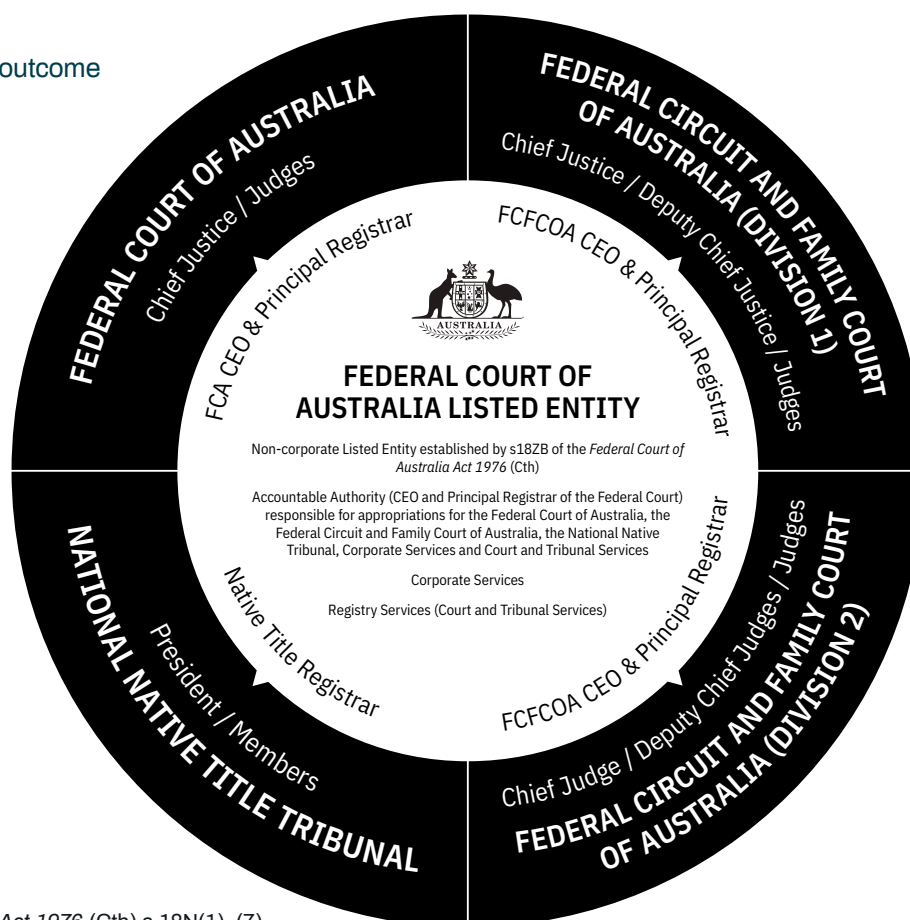
The Listed Entity refers to a group of persons who support the work of 3 separate Courts and one Tribunal. This group of persons includes:

- the CEO and Principal Registrar of the FCA, and certain officers of that Court and staff of its registries¹
- the CEO and Principal Registrar of the FCFCOA (Division 1), officers of that Court and the staff of its registries²
- officers of the FCFCOA (Division 2) and the staff of its registries³
- the National Native Title Registrar, and the staff of its national offices.⁴

The judicial officers of each Court, the President of the NNTT, as well as the four NNTT Members, are not part of the Listed Entity.

- The Listed Entity was established under the *Courts Administration Legislation Amendment Act 2016* (Cth) from 1 July 2016, as a single administrative body with a single appropriation.

Figure 1 Listed Entity outcome and program structure



¹ *Federal Court of Australia Act 1976* (Cth) s 18N(1), (7).

² *Federal Circuit and Family Court of Australia Act 2021* (Cth) s 103(1), (6).

³ *Federal Circuit and Family Court of Australia Act 2021* (Cth) ss 259, 265.

⁴ *Native Title Act 1993* (Cth) s 130(1); *Federal Court of Australia Act 1976* (Cth) s 18Z1.

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This appropriation has four discrete outcomes. The first three outcomes relate to the FCA, FCFCOA (Division 1) and FCFCOA (Division 2) respectively. The fourth outcome relates to the shared corporate services arrangement (Program 4.1), as well as the separate shared registry services arrangement (Program 4.2).

Table 1 Outcome 1

Federal Court of Australia	Budget 2025–26 (\$'000)	Actual 2025–26 (\$'000)	Variation (\$'000)
Outcome 1: Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and National Native Title Tribunal			
Program 1.1 – Federal Court of Australia			
Special appropriations	600	4,228	-3,628
Departmental appropriation ¹	85,651	88,259	-2,638
Expenses not requiring appropriation in the budget year	22,941	27,594	-4,653
Total for program 1.1	109,162	120,081	-10,919
Total expenses for outcome 1	109,162	120,081	-10,919
Average staffing level (number)	323	317	6

¹ Departmental appropriation combines ordinary annual services (Appropriation Act Nos 1 and 3) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

Table 2 Outcome 2

Federal Circuit and Family Court of Australia (Division 1)	Budget 2025–26 (\$'000)	Actual 2025–26 (\$'000)	Variation (\$'000)
Outcome 2: Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 1) through the just, safe, efficient and timely resolution of family law matters, particularly more complex family law matters including appeals, according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court			
Program 2.1 – Federal Circuit and Family Court of Australia (Division 1)			
Administered expenses			
Special appropriations	100	10	90
Departmental appropriation ¹	50,396	55,280	-4,884
Expenses not requiring appropriation in the budget year	14,196	16,799	-2,603
Total for program 2.1	64,692	72,089	-7,397
Total expenses for outcome 2	64,692	72,089	-7,397
Average staffing level (number)	174	185	-11

1 Departmental appropriation combines ordinary annual services (Appropriation Act Nos 1 and 3) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

Table 3 Outcome 3

Federal Circuit and Family Court of Australia (Division 2)	Budget 2025–26 (\$'000)	Actual 2025–26 (\$'000)	Variation (\$'000)
Outcome 3: Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 2) through the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court			
Program 3.1 – Federal Circuit and Family Court of Australia (Division 2)			
Administered expenses			
Ordinary annual services (Appropriation Act No. 1)	967	933	34
Special appropriations	200	289	-89
Departmental appropriation ¹	125,246	126,596	-1,350
Expenses not requiring appropriation in the budget year	2,703	3,269	-566
Total for Program 3.1	129,116	131,087	-1,971
Total expenses for Outcome 3	129,116	131,087	-1,971
Average staffing level (number)	508	492	16

1 Departmental appropriation combines ordinary annual services (Appropriation Act Nos 1 and 3) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

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The Portfolio Budget Statements (PBS) allocate funding to support the operations of the Listed Entity, the Courts and the Tribunal. Specifically, Outcome 4 in the PBS includes provisions for the Commonwealth Courts Corporate Services (Corporate Services) and the Commonwealth Courts Registry Services (Registry Services). Within the court system, the Commonwealth Courts and Registry Services is referred to as Court and Tribunal Services (CTS).

Table 4 Outcome 4

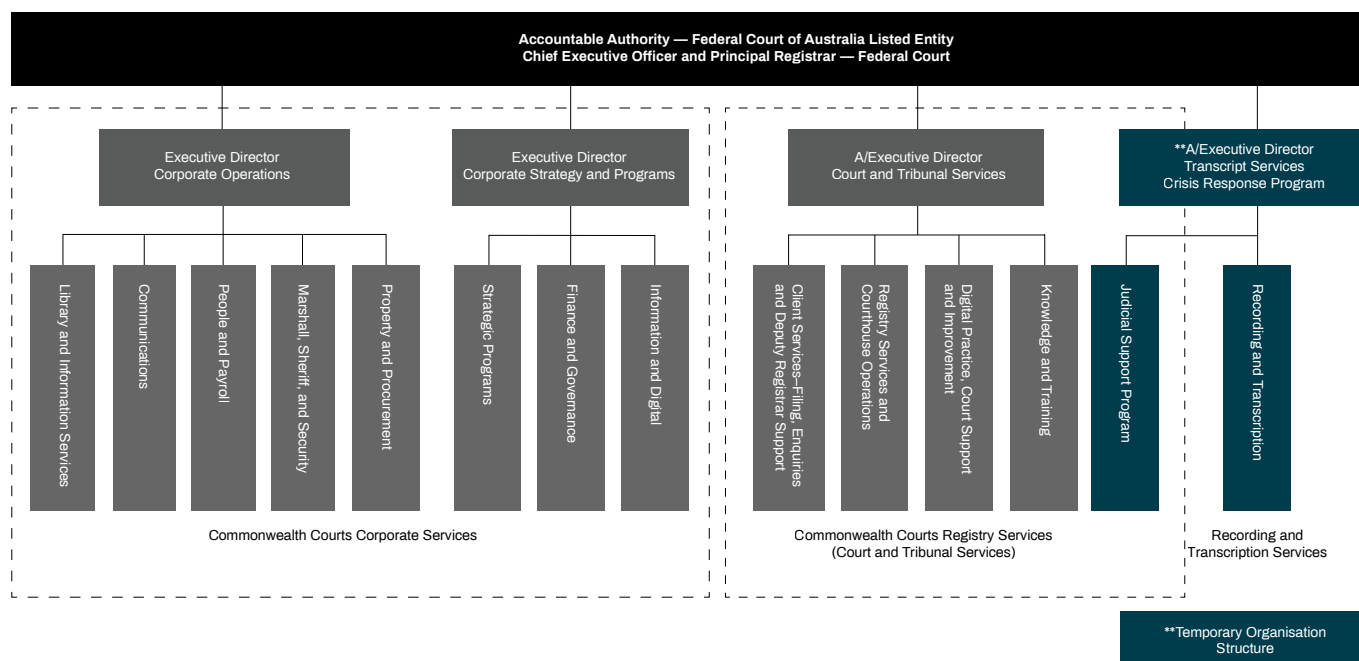
Commonwealth Courts Corporate Services	Budget 2025–26 (\$'000)	Actual 2025–26 (\$'000)	Variation (\$'000)
Outcome 4: Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Federal Circuit and Family Court of Australia, and parties in the National Native Title Tribunal through efficient and effective provision of shared corporate and registry services			
Program 4.1 – Commonwealth Courts Corporate Services			
Departmental expenses			
Departmental appropriations ¹	101,219	107,364	-6,145
Expenses not requiring appropriation in the budget year	59,464	66,631	-7,167
Total for Program 4.1	160,683	173,995	-13,312
Program 4.2 – Commonwealth Courts Registry Services			
Departmental expenses			
Departmental appropriation ¹	33,877	35,075	-1,198
Total for program 4.2	33,877	35,075	-1,198
Total expenses for outcome 4	194,560	209,070	-14,510
Average staffing level (number)	507	554	-47

¹ Departmental appropriation combines ordinary annual services (Appropriation Act Nos 1 and 3) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

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The organisational structure of the Listed Entity Shared Services is summarised in the following diagram.

Figure 2 Listed Entity Shared Services organisation chart, 30 June 2026



Accountable Authority

The CEO and Principal Registrar of the Federal Court of Australia was the Accountable Authority of the Federal Court of Australia Listed Entity for the purposes of the PGPA Act. Sia Lagos occupied that role during 1 July 2025 to 30 June 2026.

Table 5 Details of Accountable Authority during the reporting period (2025–26)

Prefix	First name	Last name	Position title	Start date (1 July previous year or after)	End date (30 June current year or before)
Ms	Sia	Lagos	Chief Executive Officer and Principal Registrar	1-Jul-25	24-Sep-25
Mrs	Alison	Legge	Acting Chief Executive Officer and Principal Registrar	25-Sep-25	28-Sep-25
Mr	Paul	Farrell	Acting Chief Executive Officer and Principal Registrar	29-Sep-25	31-Oct-25
Ms	Sia	Lagos	Chief Executive Officer and Principal Registrar	1-Nov-25	13-Mar-26
Ms	Nicola	Colbran	Acting Chief Executive Officer and Principal Registrar	14-Mar-26	24-Mar-26
Ms	Sia	Lagos	Chief Executive Officer and Principal Registrar	25-Mar-26	30-Jun-26

Report on the performance of the Listed Entity

Annual performance statements

Statements of preparation

As the accountable authority for the Federal Court of Australia Listed Entity, I present the 2025–26 annual performance statements as required under section 39 of the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act).

In my opinion, these annual performance statements accurately reflect the performance of the Listed Entity and comply with subsection 39(2) of the PGPA Act and in accordance with section 16F of the *Public Governance, Performance and Accountability Rule 2014* (Cth).



Sia Lagos

Chief Executive Officer and Principal Registrar
Federal Court of Australia Listed Entity

Outcome 1: Federal Court of Australia

Apply and uphold the rule of law for litigants in the FCA and parties in the NNTT through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal.

Program 1.1 – Federal Court of Australia

The exercise of the jurisdiction of the FCA and supporting the operations of the NNTT.

Introduction to the FCA

The FCA is a superior court of record and a court of law and equity. It sits in all capital cities and elsewhere in Australia from time to time. The Court's jurisdiction is broad, covering almost all civil matters arising under Australian federal law and some summary and indictable criminal matters.

The FCA has a substantial and diverse appellate jurisdiction. It hears appeals from decisions of single judges of the Court, decisions of the FCFCOA (Division 2) in non-family matters, decisions of the Supreme Court of Norfolk Island and certain decisions of state and territory supreme courts exercising federal jurisdiction. A majority of the volume of appeals from the FCFCOA (Division 2) are in the migration law practice area.

In 2024–25, the FCA received funding over four years to enhance the management of its migration caseload. The funding supports improved practices and services in the migration law jurisdiction through the development of a specialised area of judicial practice and greater use of registrars in support of judges.

In 2024–25, the FCA also received funding over four years as part of the Federal Government's 'Enhancing First Nations Justice Policy Outcomes' budget measure. With this funding, the FCA continues to design processes in cooperation with, and led by, First Nations parties. The FCA is also continuing to digitise native title paper files to preserve historically and culturally significant records.

Since July 2012, the FCA has had responsibility for the administrative affairs of the NNTT.

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The NNTT is an independent statutory body, established under the *Native Title Act 1993* (Cth). The NNTT performs functions and exercises powers to support the recognition, protection and management of native title rights across Australia. The NNTT is included within the FCA's appropriation.

Purpose

The objective of the FCA is to decide disputes according to law – as quickly, inexpensively and efficiently as possible and, in so doing, interpret the statutory law and develop the general law of the Commonwealth, so as to fulfil the role of a court exercising the judicial power of the Commonwealth under the Constitution.

Key activities

Key activities of the FCA are to:

- exercise the jurisdiction of the FCA and support the operations of the NNTT
- increase mediation and case management support for judges through the implementation of a national arrangement for registrars
- align judicial registrars to directly support National Practice Area (NPA) coordinating judges in the management of each NPA, and judges within each NPA generally
- further develop and refine the best practice model that forms the basis for online hearings conducted by a suitable platform.

Table 6 Snapshot of the FCA performance against targets 2025–26

Performance measures	Prior year result	Target	Result 2025–26
Timely completion of cases	86% of cases completed within 18 months of commencement	85% of cases to be completed within 18 months of commencement	85% of cases completed within 18 months of commencement
Judgments to be delivered within three months	83% of judgments were delivered in less than 3 months.	Judgments to be delivered within 3 months	81% of judgments were delivered in less than 3 months from the date of being reserved

Analysis of performance

The FCA, comprising the Chief Justice and Judges holding office under the *Federal Court of Australia Act 1976* (Cth), has set two goals for the effective discharge of its business. These goals are framed as performance measures for the purposes of the PBS 2024–25 (at Table 2.1.3) and the Corporate Plan 2024–25 (at 27–28), notwithstanding that the Chief Justice and the Judges are not part of the group of persons identified as the Listed Entity.

The Chief Justice has prepared a report on the management of the administrative affairs of the FCA for the reporting period pursuant to section 18S of the *Federal Court of Australia Act 1976* (Cth). Parts 3 and 4 of that report:

- present high-level data regarding the Court's work
- outline the work performed by the Court in each NPA
- provide detail regarding work performed by the Court's registrars.

The report considers the two performance measures:

- The Court set a target of completing 85 per cent of proceedings within 18 months from commencement. In 2025–26, 85 per cent of proceedings were completed within 18 months of commencement.

- The Court set a target of delivering reserved judgments within three months. In 2025–26, 81 per cent of judgments were delivered in less than three months from the date of being reserved. This goal is impacted by multiple factors including the length of the hearing and complexity of the factual and legal issues. It necessarily follows the time taken to write and publish judgments varies, depending on the case.

The President of the NNTT has prepared a report relating to the Tribunal's activities during the reporting period, pursuant to section 133 of the *Native Title Act 1993* (Cth). The Tribunal's report can be found in full in part 9 of the FCA's annual report at www.fedcourt.gov.au/about/corporate-information/annual-reports.

Outcome 2: Federal Circuit and Family Court of Australia (Division 1)

Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 1) through the just, safe, efficient and timely resolution of family law matters, particularly more complex family law matters including appeals, according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court.

Program 2.1 – Federal Circuit and Family Court of Australia (Division 1)

The exercise of the jurisdiction of the FCFCOA (Division 1).

Introduction to the FCFCOA (Division 1)

The FCFCOA (Division 1) is a superior court of record and a court of law and equity established by Parliament in 1975 under Chapter III of the Constitution.

The FCFCOA (Division 1) exercises original and appellate jurisdiction in family law, including in a number of highly specialised areas. At first instance, the Court determines cases with the most complex law, facts and parties, and hears cases arising under the regulations implementing the Hague Convention on the Civil Aspects of International Child Abduction.

It provides national coverage as the appellate court in family law matters, including hearing appeals from decisions of single judges of the Court and from judges of the FCFCOA (Division 2) in family law matters and the Family Court of Western Australia. The Court maintains registries in all states and territories except Western Australia.

In 2025–26, the FCFCOA continued to implement its family law reform agenda to ensure cases are resolved in a timely and cost-effective manner, while appropriately responding to family violence and other risks.

Additional funding provided to the FCFCOA in 2025–26 enabled the continuation of the ground-breaking Lighthouse Program to 30 June 2028. The program operates across 15 primary family law registries to identify risk issues early, such as family violence, support vulnerable parties, and shape the allocation of resources and urgency given to such cases. This funding also enabled the Court to continue its culturally responsive support for Aboriginal and Torres Strait Islander families and children engaging with the family court system to 30 June 2028.

Continued government funding provided from 1 January 2025 enabled the FCFCOA to continue implementation and expansion of the National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems.

Purpose

The objective of the FCFCOA (Division 1) is, through its specialist judges, registrars and staff, to assist Australians to resolve their most complex family disputes by deciding matters according to the law, promptly, courteously and effectively.

Key activities

- just, safe, efficient and timely resolution of family law matters
- appropriate response to risk and family violence, and protecting vulnerable parties, including women and children

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- maximise the role of registrars to ensure they provide specialist services to families and to support judges to hear matters earlier
- continue to expand the provision of dispute resolution within the Court, utilising registrars and Court Child Experts, to free up the Court's pathway for more cases to be heard quickly and cost effectively
- continue the Lighthouse Project to support families who may have experienced family violence and other risks
- improve access to justice for Aboriginal and/or Torres Strait Islander litigants and children through the role of Indigenous Family Liaison Officers and a new RAP
- enhance collaboration with child welfare agencies and service providers to facilitate information sharing when risks are alleged in family law proceedings
- continue to develop and implement access to justice initiatives, including those designed to assist culturally and linguistically diverse litigants
- improve the digital capabilities of the Court by enhancing the digital court file, eFiling and other online services and digital processes.

Table 7 Snapshot of the FCFCOA (Division 1) performance against targets

Performance measures	Prior year result	Target	Result 2025–26
Timely completion of cases	29% of new pathway final order applications resolved within 12 months of filing	80–90% of new pathway final order applications resolved within 12 months	60% of new pathway final order applications have been resolved within 12 months of transfer
Judgments to be delivered within three months	93% of all judgments delivered within 3 months	75% of all judgments delivered within 3 months	88% of all judgments were delivered within 3 months

Analysis of performance

For 2025–26, the FCFCOA (Division 1) performed well against its stated outcome. The Court continues to ensure the just, safe, efficient and timely resolution of family law matters, particularly more complex family law matters including appeals, according to law.

Regarding the first performance result, from 1 September 2021, the Court's original jurisdiction is enlivened by the transfer of cases from the FCFCOA (Division 2). Accordingly, for 2025–26 the first performance measure is the percentage of final order applications that are resolved in less than 12 months from the date they are transferred to the FCFCOA (Division 1) from the FCFCOA (Division 2), rather than from the date of filing. During the financial year, the FCFCOA (Division 1) finalised 60 per cent of final order applications within 12 months of transfer to the Court. Whilst the measure was not fully achieved, this is still a positive result. The proportion of cases finalised within 12 months is a measure that is more appropriately considered in terms of the family law caseload across both the FCFCOA (Division 1) and the FCFCOA (Division 2), rather than each court separately.

It has always been the Courts' expectation that at least 10 to 15 per cent of the total family law caseload across both Courts (or approximately 1,500 to 1,800 matters) would take longer to resolve than 12 months, whether due to complexity, issues of risk, related proceedings in other courts, or the necessity for an interim arrangement to be trialled for a period of time under the supervision of the Court. The reality is that the majority of these complex cases that require additional time are likely to be heard in the FCFCOA (Division 1), and hence the 80–90 per cent target may not be met individually in this Court.

Regarding the second performance result, the Court has a strong focus on the timely delivery of judgments, which is a core part of parties having meaningful access to justice. It is a testament to the hard work of the Court's judicial officers that such a high proportion of judgments are delivered within 3 months of a hearing (or receipt of written submissions).

Outcome 3: Federal Circuit and Family Court of Australia (Division 2)

Apply and uphold the rule of law for litigants in the FCFCOA (Division 2) through the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court.

Program 3.1 – Federal Circuit and Family Court of Australia (Division 2)

The exercise of the jurisdiction of the FCFCOA (Division 2).

Introduction to the FCFCOA (Division 2)

The FCFCOA (Division 2) is a federal court of record and a court of law and equity established by Parliament as an independent federal court under Chapter III of the Constitution.

The provisions of the *Federal Circuit and Family Court of Australia Act 2021* enable the FCFCOA (Division 2) to operate as informally as possible in the exercise of judicial powers, use streamlined procedures and make use of a range of dispute resolution processes to resolve matters without judicial decisions.

The FCFCOA (Division 2) sits in all capital cities, selected major regional centres, and also circuits to a number of regional locations. It deals with a high volume of matters and delivers services to regional Australia through its regular circuit court program.

The jurisdiction of the FCFCOA (Division 2) is best described in terms of three main areas: family law and child support; migration law; and a broad range of general federal law covering administrative law, admiralty law, bankruptcy, consumer law, human rights, industrial law, intellectual property, and privacy. The Court shares these jurisdictions with the FCFCOA (Division 1) (in respect of family law and child support) and the Federal Court of Australia (in respect of general federal law).

In 2024–25, the FCFCOA (Division 2) received a second tranche of funding to enhance its migration jurisdiction and to manage its migration caseload. This funding built on a first tranche of migration caseload funding received in 2023–24. The Court continued to enhance its services in the migration and general federal law jurisdictions including through the use of registrars in support of judges and reviewing general federal law rules, practice directions and case management procedures.

Commonwealth government funding provided from 1 January 2025 enabled the FCFCOA to continue implementation and expansion of the National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems.

Purpose

The objective of the FCFCOA (Division 2) is to provide timely access to justice and resolve disputes in an efficient and cost-effective manner, using appropriate dispute resolution processes.

Key activities

- just, safe, efficient and timely resolution of family law and general federal law matters
- appropriate response to risk and family violence and protecting vulnerable parties, including women and children
- maximise the role of family law registrars to ensure they provide specialist services to families and to support judges to hear matters earlier
- enhance the Court's ability to conduct more court hearings and provide greater access to justice for rural and regional Australia
- continue to expand the provision of dispute resolution within the Court, utilising registrars and Court Child Experts, to free up the Court's pathway for more cases to be heard quickly and cost effectively
- continue and expand the Lighthouse Project to support families who may have experienced family violence and other risks

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- continue to implement the Priority Property Pool case management model to provide a quicker, cheaper and simpler way of resolving family law property disputes involving small property pools
- improve access to justice for Aboriginal and/or Torres Strait Islander litigants and children through the role of Indigenous Family Liaison Officers and the development of tailored case management processes, including specialist Indigenous lists and a new RAP
- enhanced collaboration with child welfare agencies and service providers to facilitate information sharing when risks are alleged in family law proceedings
- continue to develop and implement access to justice initiatives, including those designed to assist culturally and linguistically diverse litigants
- review the general federal law rules, practice directions and case management procedures so as to improve support for judges and achieve efficiencies
- improve the digital capabilities of the Court by enhancing the digital court file, eFiling and other online services and digital processes.

Table 8 Snapshot of FCFCOA (Division 2) performance against targets

Performance measures	Prior year result	Target	Result 2025–26
Timely completion of cases	61% of new pathway final order applications resolved within 12 months	70–90% of new pathway final order applications resolved within 12 months	61% of new pathway final order applications resolved within 12 months
	85% of general federal law applications (excluding migration) resolved within 12 months	90% of general federal law applications (excluding migration) resolved within 12 months	87% of general federal law applications finalised (excluding migration) in 12 months
	75% of general law judgments delivered within 3 months	75% of all judgments delivered within 3 months	82% of general federal law judgments delivered within 3 months
	88% of migration judgments delivered within 3 months	75% of all judgments delivered within 3 months	89% of migration judgments delivered within 3 months
	96% of family law judgments delivered within 3 months	75% of all judgments delivered within 3 months	95% of family law judgments delivered within 3 months

Analysis of performance

In 2025–26, the FCFCOA (Division 2) performed well against its stated outcome, continuing to promote the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes.

The Court is focused on ensuring the timely resolution of its caseload across all jurisdictions while balancing the additional priorities of addressing family violence, the needs of litigants including those in vulnerable cohorts, and achieving just and fair outcomes.

Whilst the Court did not fully achieve the first performance measure, the finalisation of 61 per cent of final order applications within 12 months of filing is still a positive result. This is an ambitious target which must be balanced against the reality that the growing complexity of family law cases, as well as the Court's responsibility to ensure arrangements for children are safe and in their best interests means that some cases will take a longer time period to be resolved. The Court is committed to continuing to assess methods to improve this measure into the future.

In relation to the second performance measure, while the percentage of general federal law applications finalised within 12 months was slightly lower than the target, the vast majority of applications, at 87 per cent, were finalised within 12 months, which is a very positive achievement given the large increase in filings received during the financial year. This is evidence of the Court's focus on ensuring timely access to justice for general federal law cases.

Regarding the third measure, the Court has a strong focus on the timely delivery of judgments, which is a core component of parties having meaningful access to justice. It is a testament to the hard work of the Court's judicial officers that such a high proportion of judgments are delivered within 3 months of a hearing (or receipt of written submissions), noting the very high number of judgments delivered each year.

Outcome 4.1: Listed Entity Corporate Services

Outcome 4

Improved administration and support for the resolution of matters according to law for litigants in the FCA, the FCFCOA, and parties in the NNTT through efficient and effective provision of shared corporate and registry services.

Program 4.1 – Commonwealth Courts Corporate Services

Provide efficient and effective corporate services for the Commonwealth Courts and Tribunals.

Introduction to Corporate Services

The Commonwealth Courts Corporate Services program was established following the enactment of the *Courts Administration Legislation Amendment Act 2016* (Cth).

Corporate Services includes finance, people and culture, court security, risk oversight and management, communications, information technology, business intelligence, property and procurement, library, information management and judgment publishing.

Purpose

Provide a valued and capable workforce, fit-for-purpose and secure facilities, integrated and secure systems and data, and strong governance and financial sustainability – enabling efficient, effective and resilient services across all jurisdictions.

Key activities

Key activities of the Listed Entity Corporate Services are to:

- ensure our digital services are optimised, stable and secure, and available to Court and Tribunal users when required
- ensure our buildings are safe and secure for all occupants
- increase workforce planning and capability, including COVID-19 lessons and reform enabled by modern technology.

Table 9 Snapshot of Listed Entity Corporate Services performance against targets

Performance measures	Prior year result	Target	Result 2025–26
Optimise technology to support judicial, registry and corporate services functions	Significant progress was made in preparing the Listed Entity for a secure and sustainable shift to cloud-based infrastructure. A modern, adaptable cloud foundation was designed and built to support future growth and security and operational efficiency	Proposed future state capability and technology supports the demands of both the Court and its users. Successful delivery of the Digital Court Program	Information and communications technology services continued to support the operation of the Courts, Tribunal and Corporate Services during 2025–26. The Listed Entity continued the implementation of the Digital Court Program's modernisation of services, including its enterprise-scale uplift into AI-ready platforms and services, while maintaining the availability, reliability and security of technology services
Implementation of a Cyber Security Program	Delivered services in a productive and secure manner	The Court continues to deliver services in a productive and secure manner in the event of an incident	Security processes and technology were embedded into the environment consistent with the requirements of the PSPF
Efficient and effective corporate services	Corporate Services delivery exceeded agreed funding level by 1.43%	Corporate Services to be provided within the agreed funding	Corporate Services delivery exceeded agreed funding level by 5.92% ¹
Gender equality – female representation in the Senior Executive Service (SES) and Executive Level (EL) classifications	Approximately 55.5% of SES and approximately 72% of EL staff	Approximately 50% of SES and approximately 50% of EL staff	Approximately 56.5% of SES and approximately 72% of EL staff
Indigenous representation – proportion of staff who identify as Indigenous	Indigenous representation of 2.5 % of total staff	Indigenous representation of 3% of total staff	Indigenous representation of 2.3% of total staff

¹ Excluding accounting adjustments of \$0.919 million and unfunded expenditure of \$1.531 million to bring the recording and transcription function in-house, the underlying result exceeds funding by 3.5%.

Analysis of performance

Optimise technology to support judicial, registry and corporate services functions

Information and communications technology services continued to support the effective operation of the Courts, Tribunal and Corporate Services throughout 2025–26. Significant progress was made in advancing the Digital Court Program and modernising technology platforms, including the expansion of courtroom video conferencing capability, continued progression of cloud-based infrastructure and the rollout of laptops across the organisation. The Listed Entity also strengthened its foundations for future innovation through investment in AI-ready platforms, cloud environments and information management initiatives. These activities contributed to maintaining the availability, reliability and security of technology services while positioning the organisation to support future digital transformation priorities.

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Efficient and effective corporate services

Corporate Services recorded an operating loss of \$5.998 million, mainly due to two cost pressures: \$1.531 million to establish an in-house court recording and transcription function after unexpected issues with the external provider, and \$4.379 million in additional staffing to maintain service continuity and support the effective operation of the Courts and Tribunal.

Despite these challenges, Corporate Services continued to deliver key strategic initiatives, support organisational priorities and secure additional funding to support the ongoing operations of the Courts and Tribunal.

Corporate Services is preparing a structured plan to address ongoing financial and workload pressures, as well as critical risks affecting service delivery and operational effectiveness. The plan will identify efficiency measures, process improvements, workforce planning actions, activity reprioritisation and sustainable savings opportunities to support operational reform and strengthen service capability.

Implementation of a Cyber Security Program

The Listed Entity continued to embed cyber security processes and technology controls across its operating environment, supporting secure and reliable services for the Courts and Tribunal, judicial officers, staff, and court users. Performance was supported by strengthened alignment with the Protective Security Policy Framework, improved monitoring and incident response arrangements, disaster recovery planning and testing, and closer integration of cyber security considerations into cloud, AI and technology modernisation activities.

Performance was also affected by a more complex operating environment. Challenges included the increasing sophistication of cyber threats, the sensitivity of court and tribunal information, reliance on legacy systems, and the need to maintain security while supporting major technology change, remote access and geographically dispersed operations. These pressures increased operational risk and resource demand but also reinforced the importance of security-by-design, stronger governance and continued investment in cyber resilience.

Representation of female and Indigenous employees

The Listed Entity continued to maintain strong gender representation across its workforce and leadership cohort in 2025–26. As of 30 June 2026, women represented 56.5 per cent of SES employees and 72 per cent of the overall workforce, demonstrating the Listed Entity's ongoing commitment to gender equality and the advancement of women in leadership roles.

The representation of Aboriginal and Torres Strait Islander employees was 2.3 per cent as of 30 June 2026. While this represents a slight decrease from the previous year, the Listed Entity remains committed to increasing Indigenous representation and fostering a culturally safe, inclusive and respectful workplace. Through its 'Reflect' RAP and inclusive recruitment practices, the Listed Entity continues to support employment opportunities and career development for Aboriginal and Torres Strait Islander peoples.

The Listed Entity remains focused on strengthening workforce diversity and creating an environment where all employees can contribute, develop and thrive.

Outcome 4.2: Listed Entity Court and Tribunal Services

Outcome 4

Improved administration and support of the resolution of matters according to law for litigants in the FCA, the FCFCOA, and parties in the NNTT through efficient and effective provision of shared corporate and registry services.

Program 4.2 – Commonwealth Courts Registry Services

Provide efficient and effective registry services for the Commonwealth Courts and Tribunals.

Introduction to Court and Tribunal Services

CTS is responsible for providing registry services to support the operations of the FCA, the FCFCOA (Division 1) and the FCFCOA (Division 2). This includes providing high-level support for the judiciary and court users, maximising operational effectiveness through streamlined structures and digital innovation, and supporting the Courts in taking full advantage of the benefits offered by the Digital Court Program.

CTS delivers in-person registry services in capital cities and regional locations across Australia, together with national filing, enquiry, court logistics, digital practice, judicial chambers staff support, and knowledge and training functions. CTS also supports core registry-related contracts and services, including transcript, interpreter and translation services.

There are 21 Court and Tribunal registries across Australia, supported by 304 full-time equivalent staff.

Purpose

The purpose of CTS is to provide efficient and effective services to the Courts and the Tribunal and their users.

Key activities

Key activities of the CTS are to:

- implement systems for integrated registry services in support of jurisdictional strategic priorities
- implement business process changes to complement and leverage the Digital Strategy
- uplift of client service capability through knowledge management and training
- support for specialisation where it creates efficiency and improved service outcomes
- enhance Contact Centre systems and capability
- increase data maturity and data-driven decision-making.

Table 10 Snapshot of Listed Entity Court and Tribunal performance against targets

Performance measures	Prior year result	Target	Result 2025–26
All information and service provided by registry services is high quality, timely and meets the needs of clients	80% customer enquiry satisfaction rate	At least a 90% customer enquiry satisfaction rate	78%
Timely processing of documents	88 % of documents to be processed within 2 working days	75% of documents to be processed within 2 working days	87%
Efficient registry services	Registry services delivery exceeded agreed funding level by 1.17%	All registry services to be provided within the agreed funding levels	Exceeded by 5.98%

Analysis of performance

Performance measure 1

Information and service provided is of high quality and meets the needs of clients

During the reporting year, 6,326 court users who contacted the Enquiry Centre completed a post-call survey, with 78 per cent reporting satisfaction with the service received, as measured by achieving a satisfaction score of 4/5 or 5/5. This was two percentage points lower than the previous year's result and below the 90 per cent target for the measure.

Queue wait times and staff resource pressures remain factors influencing the level of client satisfaction with the administration of the Courts.

In addition to the phone and live chat enquiries, CTS also handles email, subpoena inspection bookings and in-person assistance at registry counters.

In 2025–26, there were an estimated 35,000 attendances across 21 registry sites. Demand for face-to face assistance was predominantly driven by unrepresented litigants, who accounted for 87 per cent of parties attending in person.

During 2026–27, CTS will seek to improve the client experience through staff recruitment, knowledge management and service consistency training, as well as continuing to improve quality assurance processes. CTS will also introduce a dedicated language assistance line and pilot a call back feature.

Performance measure 2

Document processing results for 2025–26

This performance measure assesses the timeliness of document processing against the target that 75 per cent of documents are processed within two working days.

In 2025–26, CTS processed 87 per cent of documents within two working days, compared with 88 per cent in 2024–25. This was above the 75 per cent target and the measure was achieved.

During the reporting period, CTS reviewed and actioned 1,405,163 documents on behalf of the Courts. Document processing remained a high-volume area of CTS work, requiring staff to balance timeliness, accuracy, compliance with court rules and practice requirements, and the need to refer or escalate matters where judicial or registrar consideration was required.

Table 11 Documents processed within 2 working days (2025–26)

Jurisdiction	Documents received	Documents processed within 2 days	Percentage
Federal Court of Australia and Federal Circuit and Family Court of Australia general federal law	212,822	182,977	86%
Federal Circuit and Family Court of Australia family law	1,192,341	1,043,985	88%
Total of all jurisdictions serviced	1,405,163	1,226,962	87%

The 2025–26 results show that eFiled documents were generally processed quickly, with average and median processing times remaining within the two working day performance standard across both family law and general federal law.

There was also a significant improvement in the longest processing timeframes. The ‘most business days to action’ reduced from 141 to 48 days in family law and from 166 to 135 days in the FCA and FCFCOA general federal law, indicating fewer extreme outliers, non-time critical issues and improved management of older or more complex filings.

Performance measure 3

Efficient registry services

In 2025–26, CTS expenditure was \$35.078 million, which exceeded the agreed funding level by 5.98 per cent.

The budget pressures in this financial year were a result of salary increases achieved through the APS Enterprise Agreement and expenditure in relation to the Transcription Program, which was necessary in response to the recording and transcription contract issues to ensure this service continued to be delivered.

CTS operations remained focused on delivering service excellence in a financially sustainable manner throughout 2025–26. The CTS leadership team progressed work arising from the post-implementation review of the 2022 CTS Operating Model, including further analysis and refinement of judicial management structures in selected registries, with work to continue in 2026–27.

Through consultation with Court executives and staff, a range of registry optimisation initiatives were identified and implemented to improve operational effectiveness, modernise processes, strengthen workforce capability and enhance service consistency within existing resource constraints. The leadership team also undertook strategic planning to identify future capability requirements and resource optimisation, ensuring CTS is well positioned to deliver high-quality sustainable service into the future.

Report on financial performance

Financial management

The Accountable Authority being the CEO and Principal Registrar of the Federal Court of Australia Listed Entity, has overarching responsibility for the use and management of the public resources for which the Accountable Authority is responsible, including the appropriation for the Courts, Tribunal and Corporate Services.

The financial results outlined in this report are the consolidated results of the Courts, Tribunal and Commonwealth Courts Corporate Services.

Financial result

Department

During 2025–26, the revenue from ordinary activities totalled \$494.871 million. Total revenue comprised:

- an appropriation from government of \$399.230 million
- \$49.424 million of resources received free of charge, predominantly for accommodation occupied by the Court in Commonwealth Law Courts buildings and the Law Courts Building in Sydney
- \$44.161 million of liabilities assumed by other government agencies, representing the notional value of employer superannuation payments for the Courts' judges
- \$2.056 million from the sale of goods and services and other revenue and gains.

Total expenses were \$523.366 million. This comprises \$146.294 million in judges' salaries and related expenses, \$217.471 million in employees' salaries and related expenses, \$116.198 million in property operating, supplier and other administrative expenses, \$40.662 million in depreciation expenses and \$2.741 million for financing and impairment costs.

The comprehensive loss for 2025–26, as reported in the financial statements is \$19.952 million. After excluding depreciation and amortisation of \$40.662 million and the impacts of accounting adjustments under Australian Accounting Standards Board (AASB) 16 Leases of \$23.391 million, the underlying result was a surplus of \$2.681 million including revaluation of property fit out assets and associated make good provisions of \$8.543 million.

The operating loss is a divergence from the balanced budgeted position, and was primarily driven by:

- having to establish an in-house function for court recording and transcription services, previously provided under a third-party contract arrangement
- increases to resourcing across Corporate Services to maintain continuity of service levels, to support the effective operations of the Courts and Tribunal and to address a number of critical operational risk areas
- increases and revision of salary structures in accordance with the APS-wide Commonwealth bargaining agreement
- inflationary cost pressures particularly across supplier service contracts and lease rental escalations which outstripped appropriation indexation
- the continued cost of carrying an unfunded judicial commission and associated costs in the FCA and a partially funded (50 per cent) member in the NNTT.

Equity decreased by \$6.341 million to \$157.647 million in 2025–26. This was primarily driven by \$13.611 million in contributions from the Government, \$8.543 million in revaluation of assets offset by the comprehensive loss for the year of \$28.495 million.

Additional funding of \$20.889 million was provided over four years for national Competition Policy Reforms and additional funding of \$33.814 million was received for a two-year extension of the Ending Gender-Based Violence campaign.

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Administered

The total administered revenue for 2025–26 was \$147.446 million compared to \$130.783 million in 2024–25. This increase in administered revenue is primarily attributable to an increase in fees collected of \$17.645 million over the prior year offset by a decrease in fine revenue of \$0.982 million.

The total administered expenses for 2025–26 was \$8.961 million compared to \$4.672 million in 2024–25. The expenses for 2025–26 primarily relate to bad debt expenses, refund of fees and the provision of family reports.

Independent Auditor's report



INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Federal Court of Australia (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Financial Officer of the Federal Court of Australia Listed Entity;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Michael Bryant
Senior Director
Delegate of the Auditor-General

Canberra

14 September 2026

Federal Court of Australia
(a listed non-corporate entity under the PGPA Act)

Financial Statements
for the period ended 30 June 2026

The Federal Court of Australia Listed Entity (the Entity) is a non-corporate Commonwealth listed entity for the purposes of the *Public Governance Performance and Accountability Act 2013 (PGPA Act)*. It is established under Section 18ZB of the *Federal Court of Australia Act 1976 (Cth)*.

Appropriations made by the Federal Parliament for the purposes of the Federal Court of Australia, the Federal Circuit and Family Court of Australia (Division 1 and Division 2), the National Native Title Tribunal as well as the Entity, are made to the Entity, which is accountable for the financial management of those appropriations.

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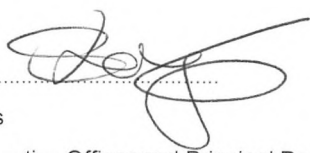
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Listed Entity Annual Report 2025–26

Statement by the Chief Executive Officer and Chief Financial Officer of the Federal Court of Australia Listed Entity

In our opinion, the attached financial statements for the period ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Federal Court of Australia Listed Entity will be able to pay its debts as and when they fall due.

Signed.....
Sia Lagos
Chief Executive Officer and Principal Registrar
14 September 2026

Signed
Attilio Martiniello
Chief Financial Officer
14 September 2026

Statement of Comprehensive Income*For the period ended 30 June 2026*

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Judicial benefits	1.1A	146,294	139,598	136,570
Employee benefits	1.1A	217,471	196,166	191,621
Suppliers	1.1B	116,198	112,974	126,055
Depreciation and amortisation	3.2A	40,662	39,861	36,279
Finance costs	1.1C	2,163	2,672	1,588
Impairment loss on financial instruments	1.1D	-	3	-
Write-Down and impairment of assets	1.1E	578	114	-
Total expenses		523,366	491,388	492,113
Own-Source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	1,849	2,003	2,233
Resources received free of charge	1.2B	49,424	47,970	43,666
Other Revenue	1.2B	117	206	-
Total own-source revenue		51,390	50,179	45,899
Other gains				
Liabilities assumed by other agencies		44,161	42,058	36,290
Other gains		90	3	-
Total gains	1.2C	44,251	42,061	36,290
Total own-source income		95,641	92,240	82,189
Net (cost of)/contribution by services		(427,725)	(399,148)	(409,924)
Revenue from Government	1.2D	399,230	380,755	394,126
Surplus/(Deficit) on continuing operations		(28,495)	(18,393)	(15,798)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		8,543	496	-
Total comprehensive income / (loss)		(19,952)	(17,897)	(15,798)

The above statement should be read in conjunction with the accompanying notes.

Statement of Comprehensive Income

For the period ended 30 June 2026

Budget Variances Commentary

Statement of Comprehensive Income

Judicial benefits

Judicial benefits are higher than budgeted due to an unbudgeted increase to judicial remuneration and associated leave provisions offset by reductions in actuarial assessment of judicial leave provisions. There were also additional judicial positions from new budget measures approved during the financial year. All cost increases were offset by additional appropriation received from government.

Employees

Employee expenditure is higher than budget due to higher than anticipated staffing levels due to a combination of additional non-judicial positions from new budget measures approved during the year and increased resourcing in the Commonwealth Corporate Services to maintain continuity of service levels to support the effective operation of the Courts and Tribunal, while also addressing a number of critical operational areas of risk.

Suppliers

Supplier costs were below budget as expenditure was redirected from suppliers to employee costs during the year.

Depreciation and Amortisation

Depreciation and amortisation expenses are lower than budget due to delays in the expected completion of some projects.

Revenue from contracts with customers

The Entity received lower revenue than was anticipated in relation to its International Programs work.

Resources received free of charge

Notional rent of Commonwealth Law Courts buildings costs was higher than initially budgeted due to higher than budgeted indexation rates applying to notional rent costs

Liabilities assumed by other agencies

The gain received in relation to notional judicial superannuation costs was higher than budget due to unbudgeted remuneration increases and additional judicial positions funded by Government during the year.

Revenue from Government

Revenue from Government was higher than budget due to additional appropriation from Government to cover increased judicial remuneration and additional budget measures approved during the financial year.

Listed Entity Annual Report 2025–26

Statement of Financial Position

As at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	2,250	2,003	2,507
Trade and other receivables	3.1B	144,415	169,834	129,781
Total financial assets		146,665	171,837	132,288
Non-financial assets¹				
Buildings	3.2A	150,313	150,021	177,820
Plant and equipment	3.2A	39,520	35,269	34,153
Computer software	3.2A	16,724	14,122	9,746
Other non-financial assets	3.2B	12,440	8,920	7,490
Total non-financial assets		218,997	208,332	229,209
Total assets		365,662	380,169	361,497
LIABILITIES				
Payables				
Suppliers	3.3A	5,655	7,995	6,233
Other payables	3.3B	8,238	6,638	4,535
Total payables		13,893	14,633	10,768
Interest bearing liabilities				
Leases	3.4	104,855	123,333	115,383
Total interest bearing liabilities		104,855	123,333	115,383
Provisions				
Employee provisions	6.1	83,315	73,702	66,947
Other provisions	3.5	5,952	4,513	4,731
Total provisions		89,267	78,215	71,678
Total liabilities		208,015	216,181	197,829
Net assets		157,647	163,988	163,668
EQUITY				
Contributed equity		232,270	218,659	231,947
Reserves		27,032	18,489	17,993
Accumulated deficit		(101,655)	(73,160)	(86,272)
Total equity		157,647	163,988	163,668

The above statement should be read in conjunction with the accompanying notes.

1. Right-of-use assets are included in Buildings, Plant and Equipment.

Statement of Financial Position

As at 30 June 2026

Budget Variances Commentary

Statement of Financial Position

Trade and other receivables

Appropriation receivable is higher than budgeted due to delays in completing significant capital projects. This appropriation remains available to spend in future years.

Non-Financial Assets

Non-financial assets are lower than anticipated due to delays in the completion of building projects funded by capital appropriation. A full revaluation of non-financial assets performed by an external valuer was completed during the financial year. Recorded values reflect that valuation advice.

Leases

Lease liabilities are lower than budgeted as anticipated new leases arrangements have not been completed.

Employee Provisions

External actuarial advice led to a change in underlying assumptions used to calculate employee provisions, increasing the provision for long service leave for staff. In addition, provisions for judicial leave have increased, reflecting an unbudgeted remuneration increase received during the year.

Listed Entity Annual Report 2025–26

Statement of Changes in Equity

For the period ended 30 June 2026

	2026	2025	Original Budget
Notes	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	218,659	185,054	218,659
Opening balance	218,659	185,054	218,659
Comprehensive income			
Other comprehensive income	-	-	-
Total comprehensive income/(loss)	-	-	-
Transactions with owners			
Distributions to owners			
	-	-	-
Contributions by owners			
Equity injection - lapsing appropriation	-	-	-
Departmental capital budget	13,611	33,605	13,288
Total transactions with owners	13,611	33,605	13,288
Closing balance as at 30 June	232,270	218,659	231,947
RETAINED EARNINGS/(ACCUMULATED DEFICIT)			
Opening balance			
Balance carried forward from previous period	(73,160)	(54,767)	(70,474)
Opening balance	(73,160)	(54,767)	(70,474)
Comprehensive income			
Surplus/(deficit) for the period	(28,495)	(18,393)	(15,798)
Other comprehensive income	-	-	-
Total comprehensive income/(loss)	(28,495)	(18,393)	(15,798)
Transactions with owners			
Distributions to owners			
	-	-	-
Closing balance as at 30 June	(101,655)	(73,160)	(86,272)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	18,489	17,993	17,993
Opening balance	18,489	17,993	17,993
Comprehensive income			
Other comprehensive income	8,543	496	-
Total comprehensive income/(loss)	8,543	496	-
Closing balance as at 30 June	27,032	18,489	17,993

Statement of Changes in Equity*For the period ended 30 June 2026*

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		163,988	148,280	166,178
Opening balance		163,988	148,280	166,178
Comprehensive income				
Surplus/(Deficit) for the period		(28,495)	(18,393)	(15,798)
Other comprehensive income		8,543	496	-
Total comprehensive income/(loss)		(19,952)	(17,897)	(15,798)
Transactions with owners				
Distributions to owners				
Contributions by owners				
Departmental capital budget		13,611	33,605	13,288
Total transactions with owners		13,611	33,605	13,288
Closing balance as at 30 June		157,647	163,988	163,668

The above statement should be read in conjunction with the accompanying notes.

Accounting PolicyEquity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary**Statement of Changes in Equity**Retained Earnings / Accumulated Deficit

The accumulated deficit has increased in line with the comprehensive loss recognised in the Statement of Comprehensive Income.

Asset revaluation reserve

The asset revaluation reserve has increased following an external revaluation of non-financial assets during the year, which resulted in an overall increase in asset values, particularly for leasehold improvements.

Listed Entity Annual Report 2025–26

Cash Flow Statement

For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		405,322	370,559	394,126
Sales of goods and rendering of services		738	3,010	2,233
GST received		9,062	6,224	-
Other		807	246	-
Total cash received		415,929	380,039	396,359
Cash used				
Employees		306,152	281,938	291,901
Suppliers		83,966	73,939	82,389
Interest payments on lease liabilities		2,179	2,394	1,588
Other		84	106	-
Total cash used		392,381	358,377	375,878
Net cash from/(used by) operating activities		23,548	21,662	20,481
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		90	3	-
Total cash received		90	3	-
Cash used				
Purchase of property, plant and equipment		28,801	11,056	13,288
Purchase of intangibles		4,754	4,574	-
Total cash used		33,555	15,630	13,288
Net cash from/(used by) investing activities		(33,465)	(15,627)	(13,288)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		33,555	15,629	13,288
Total cash received		33,555	15,629	13,288
Cash used				
Principal payments of lease liabilities		23,391	22,168	20,481
Total cash used		23,391	22,168	20,481
Net Cash from/(used by) financing activities		10,164	(6,539)	(7,193)
Net increase / (decrease) in cash held		247	(504)	-
Cash and cash equivalents at the beginning of the reporting period		2,003	2,507	2,507
Cash and cash equivalents at the end of the reporting period	3.1A	2,250	2,003	2,507

The above statement should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the period ended 30 June 2026

The 2024-25 comparative figures have been restated to follow updated guidance on the treatment of section 74 receipts. Comparative amounts have been adjusted to ensure consistency with the current year's presentation.

Budget Variances Commentary

Cash Flow Statement

Cash used for operating activities

Cash used for employee expenses was higher due to unbudgeted remuneration increases received by Judges and higher than anticipated staffing levels.

Cash used for investing activities and Contributed equity

Higher than anticipated cash used for investing activities was driven by the completion of major capital projects which were delayed in the previous financial year and capital appropriation relating to these projects was carried over into 2025-26.

Administered Schedule of Comprehensive Income*For the period ended 30 June 2026*

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Suppliers	2.1A	933	720	967
Impairment loss on financial instruments	2.1B	3,501	3,241	3,550
Other expenses - refunds of fees	2.1C	4,527	711	900
Total expenses		8,961	4,672	5,417
Income				
Revenue				
Non-taxation revenue				
Fees and fines	2.2A	147,446	130,783	106,572
Total non-taxation revenue		147,446	130,783	106,572
Total revenue		147,446	130,783	106,572
Total income		147,446	130,783	106,572
Net contribution by services		138,485	126,111	101,155
Total comprehensive income		138,485	126,111	101,155

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary**Administered Schedule of Comprehensive Income***Fees and fines*

Administered revenue relates to activities performed by the Entity on behalf of the Australian Government. The variance to budget is driven by both the volume of filings as well as fines collected during the year. Unbudgeted fine revenue accounts for \$17.695 million of administered income in 2025-26 and is unpredictable from year to year (\$18.677 million in 2024-25).

Other expenses – refunds of fees

Other expenses include a one off \$3.500 million refund relating to a penalty initially received by the Federal Court of Australia and transferred to the Official Public Account. The penalty was subsequently ordered to be transferred to another jurisdiction and was therefore paid out of the Official Public Account

Administered Schedule of Assets and Liabilities*As at 30 June 2026*

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial Assets				
Cash and cash equivalents	4.1A	100	165	266
Trade and other receivables	4.1B	1,955	1,880	1,578
Total assets administered on behalf of Government		2,055	2,045	1,844
LIABILITIES				
Payables				
Suppliers	4.2A	82	26	64
Other payables	4.2B	495	405	408
Total liabilities administered on behalf of Government		577	431	472
Net assets/(liabilities)		1,478	1,614	1,372

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary**Administered Schedule of Assets and Liabilities**Trade and other receivables

Trade and other receivables increased due to higher fee values and a greater proportion of fees held on account at year end, with payment not due until July

Suppliers

Payables to suppliers were higher than anticipated due to a greater volume of year-end accruals.

Other payables

Other payables include advance payments for hearings which are subject to variability.

Listed Entity Annual Report 2025–26

Administered Reconciliation Schedule

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July	1,614	1,372
Net contribution by services		
Income	147,446	130,783
Expenses		
Payments to entities other than corporate Commonwealth entities	(8,961)	(4,672)
Transfers (to)/from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	875	760
Special appropriations (unlimited) s77 PGPA Act repayments		
Refunds to entities other than corporate Commonwealth entities	4,527	711
Refunds for incorrect deposits	9	161
GST increase to appropriations s74 PGPA Act		
Payments to entities other than corporate Commonwealth entities	88	76
Appropriation transfers to OPA		
Transfers to OPA	(144,120)	(127,577)
Closing assets less liabilities as at 30 June	1,478	1,614

The above schedule should be read in conjunction with the accompanying notes.

Accounting Policy

Administered cash transfers to and from the Official Public Account

Revenue collected by the Entity for use by the Government rather than the Entity is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the entity on behalf of the Government and reported as such in the schedule of administered cashflows and in the administered reconciliation schedule.

Administered Cash Flow Statement*For the period ended 30 June 2026*

	Notes	2026 \$'000	2025 \$'000
OPERATING ACTIVITIES			
Cash received			
Fees		126,276	108,727
Fines		17,695	18,677
GST received		83	72
Total cash received		<u>144,054</u>	<u>127,476</u>
Cash used			
Suppliers		962	836
Refunds of fees		4,527	711
Other		9	161
Total cash used		<u>5,498</u>	<u>1,708</u>
Net cash from operating activities		<u>138,556</u>	<u>125,768</u>
Net increase in cash held		<u>138,556</u>	<u>125,768</u>
Cash from Official Public Account for:			
Appropriations		5,499	1,708
Total cash from official public account		<u>5,499</u>	<u>1,708</u>
Cash to Official Public Account for:			
Transfer to OPA		(144,120)	(127,577)
Total cash to official public account		<u>(144,120)</u>	<u>(127,577)</u>
Cash and cash equivalents at the beginning of the reporting period		165	266
Cash and cash equivalents at the end of the reporting period	4.1A	<u>100</u>	<u>165</u>
The above statement should be read in conjunction with the accompanying notes.			

Overview

The Federal Court of Australia Listed Entity (the Entity) is a non-corporate Commonwealth listed entity for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). It is established under Section 18ZB of the *Federal Court of Australia Act 1976* (Cth).

Appropriations made by the Federal Parliament for the purposes of the Federal Court of Australia, the Federal Circuit and Family Court of Australia (Division 1 and Division 2), and the National Native Title Tribunal are made to the Entity, which is accountable for the financial management of those appropriations.

The objectives of the Entity include the provision of Commonwealth Courts Corporate Services (Corporate Services) and the Commonwealth Courts Registry Services (Registry Services) in support of the operations of the Federal Court of Australia, Federal Circuit and Family Court of Australia (Division 1), the Federal Circuit and Family Court of Australia (Division 2) and the National Native Title Tribunal.

The Basis of Preparation

The financial statements are general purpose financial statements and are required by Section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

New Accounting Standards

All new, revised and amended accounting standards and or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the Entity's financial statements.

Taxation

The Entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events after the Reporting Period

Departmental

There were no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the Entity.

Administered

There were no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the Entity.

1. Financial Performance

This section analyses the financial performance of the Federal Court of Australia (the Entity) for the year ended 30 June 2026.

1.1 Expenses

	2026 \$'000	2025 \$'000
Note 1.1A: Judicial and employee benefits		
Judges remuneration	95,938	91,588
Judicial superannuation defined contribution	6,195	5,952
Judges notional superannuation	44,161	42,058
Total judge benefits	146,294	139,598
Wages and salaries	160,738	145,251
Superannuation		
Defined contribution plans	23,915	21,206
Defined benefit plans	4,434	3,980
Leave and other entitlements	28,072	25,121
Separation and redundancies	312	608
Total employee benefits	217,471	196,166
Total judge and employee benefits	363,765	335,764

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section.

	2026 \$'000	2025 \$'000
Note 1.1B: Suppliers		
Goods and services supplied or rendered		
Audit fees (paid)	177	255
IT services	13,121	11,977
Consultants	828	837
Contractors	2,276	2,103
Property operating costs	13,394	12,460
Courts operation and administration	16,487	15,439
Travel	9,207	9,789
Library purchases	3,868	4,216
Other	6,763	7,100
Total goods and services supplied or rendered	66,121	64,176
Goods supplied	3,104	3,472
Services rendered	63,017	60,704
Total goods and services supplied or rendered	66,121	64,176
Other suppliers		
Short-term leases	(40)	(141)
Property resources received free of charge	48,924	47,870
Workers compensation expenses	1,193	1,069
Total other suppliers	50,077	48,798
Total suppliers	116,198	112,974

The Entity has short-term lease commitments of \$45,839 as at 30 June 2026. (2025: \$17,330).

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 3.2 and 3.4.

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Accounting Policy

Short-term leases and leases of low-value assets

The Entity has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000).

	2026	2025
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities - buildings	1,983	2,247
Interest on lease liabilities - plant and equipment	197	147
Unwinding of discount - make good	(17)	278
Total finance costs	2,163	2,672

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 3.2 and 3.4.

Accounting Policy

All borrowing costs are expensed as incurred.

	2026	2025
	\$'000	\$'000
Note 1.1D: Impairment loss on financial instruments		
Impairment on financial instruments	-	3
Total impairment loss on financial instruments	-	3

	2026	2025
	\$'000	\$'000
Note 1.1E: Write-down and impairment of other assets		
Impairment of plant and equipment	125	26
Impairment of buildings	453	88
Total write-down and impairment of other assets	578	114

1.2 Own-Source Revenue and Gains

	2026	2025
	\$'000	\$'000
Own-Source Revenue		
Note 1.2A: Revenue from contracts with customers		
Rendering of services	1,849	2,003
Total revenue from contracts with customers	1,849	2,003
Disaggregation of revenue from contracts with customers		
Court administration services	370	366
Government related services	1,479	1,637
Total	1,849	2,003

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	2026	2025
	\$'000	\$'000
Note 1.2B: Other revenue		
Resources received free of charge		
Rent in commonwealth law courts buildings	48,924	47,870
Remuneration of auditors	100	100
Comcover rebate	400	-
Other	117	206
Total other revenue	49,541	48,176

Accounting Policy

Revenue from contracts with customers is recognised when control has been transferred to the buyer. Revenue is recognised by the Entity under AASB 15 when an enforceable contract exists, the parties are committed to their obligations, the rights and payment terms can be identified, and collection of the consideration is probable.

The Entity identifies its performance obligations in each contract and determines when they have been satisfied. Revenue is recognised at the time performance obligations have been met.

The following is a description of the principal activities from which the Entity generates its revenue:

Court administration services. Revenue is recognised when the goods or services are provided to the customer.

Government related services. Revenue is recognised at the time the goods or services are provided.

The transaction price is the total amount of consideration to which the Entity expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts or both. The Entity has not been required to apply the practical expedient on AASB 15.121. There is no consideration from contracts with customers that is not included in the transaction price.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when the collection of the debt is no longer probable.

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

	2026	2025
	\$'000	\$'000
Note 1.2C: Other gains		
Liabilities assumed by other agencies	44,161	42,058
Other	90	3
Total other gains	44,251	42,061

Accounting Policy

Liabilities assumed by other agencies

Liabilities assumed by other agencies refers to the notional cost of future judicial pensions as calculated by actuaries on behalf of the Department of Finance.

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	2026	2025
	\$'000	\$'000
Note 1.2D: Revenue from Government		
Appropriations		
Departmental appropriation	<u>399,230</u>	<u>380,755</u>
Total revenue from Government	<u>399,230</u>	<u>380,755</u>

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Entity gains control of the appropriation except for certain amounts that related to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that the Federal Court of Australia (the Entity) does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered – Expenses

	2026	2025
	\$'000	\$'000
Note 2.1A: Suppliers		
Services rendered		
Supply of primary dispute resolution services	933	720
Total suppliers	933	720
Note 2.1B: Impairment loss on financial instruments		
Impairment of financial instruments	3,501	3,241
Total impairment loss on financial instruments	3,501	3,241
Note 2.1C: Other expenses		
Refunds of fees	4,527	711
Total other expenses	4,527	711

2.2 Administered – Income

	2026	2025
	\$'000	\$'000
Revenue		
Non-Taxation Revenue		
Hearing fees	8,981	10,450
Filing and setting down fees	120,770	101,656
Fines	17,695	18,677
Total fees and fines	147,446	130,783

Accounting Policy

All administered revenues are revenues relating to the course of ordinary activities performed by the Federal Court of Australia, the Federal Circuit and Family Court of Australia (Division 1) and the Federal Circuit and Family Court of Australia (Division 2) on behalf of the Australian Government. As such administered revenues are not revenues of the Entity. Fees are charged for access to the Entity's services. Administered fee revenue is recognised when the service occurs.

Revenue from fines is recognised when a fine is paid to the Entity on behalf of the Government. Fees and fines are recognised at their nominal amount due less any impairment allowance. Collectability of debts is reviewed at the end of the reporting period. Impairment allowances are made based on historical rates of default.

3. Financial Position

This section analyses the Federal Court of Australia (the Entity) assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	2026 \$'000	2025 \$'000
Note 3.1A: Cash and cash equivalents		
Cash at bank	2,250	2,003
Total cash and cash equivalents	2,250	2,003
Note 3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services	903	482
Total goods and services receivables	903	482
Appropriation receivables		
Appropriation receivables - operating	130,183	136,274
Appropriation receivables - departmental capital budget	12,103	32,047
Total appropriation receivables	142,286	168,321
Other receivables		
GST receivable	1,226	1,031
Total other receivables	1,226	1,031
Total trade and other receivables (gross)	144,415	169,834
Less impairment loss allowance	-	-
Total trade and other receivables (net)	144,415	169,834

Credit terms for goods and services were within 30 days (2025: 30 days)

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Impairment loss allowance

Financial assets are assessed for impairment at the end of each reporting period.

3.2 Non-Financial Assets**Note 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles**

	Buildings - Leasehold Improvements	Plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	268,955	54,200	36,459	359,614
Accumulated depreciation, amortisation and impairment	(118,934)	(18,931)	(22,337)	(160,202)
Total as at 1 July 2025	150,021	35,269	14,122	199,412
Additions				
Purchase or internally developed	16,572	12,236	4,754	33,562
Right-of-use assets	1,183	3,762		4,945
Revaluations and impairments recognised in other comprehensive income	10,155	(64)	-	10,091
Depreciation and amortisation	(6,099)	(8,371)	(2,152)	(16,622)
Depreciation on right-of-use assets	(20,975)	(3,065)	-	(24,040)
Disposals	-	(125)	-	(125)
Disposals - ROU	-	(122)	-	(122)
Write-down and impairment of assets*	(544)		-	(544)
Total as at 30 June 2026	150,313	39,520	16,724	206,557
Total as at 30 June 2026 represented by				
Gross book value	278,642	46,283	41,213	366,138
Accumulated depreciation and impairment	(128,329)	(6,763)	(24,489)	(159,581)
Total as at 30 June 2026	150,313	39,520	16,724	206,557
Carrying amount of right-of-use assets	91,237	5,061	-	96,298

*Write-down and impairment of assets is made up of \$453k incurred as an expense plus \$91k offset against the asset revaluation reserve.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy. A full revaluation of all building and plant and equipment assets was performed by an independent valuer as at 30 June 2026.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

Capital commitments for property, plant and equipment are \$5.308 million (2025: \$22.903 million). Plant and equipment commitments were primarily contracts for purchases of furniture and IT equipment.

Accounting Policy

Property, plant and equipment

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases of assets costing less than \$2,000, which are expensed in the year of acquisition.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Entity where there exists an obligation to restore the property to its original condition. These costs are included in the value of the Entity's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Entity has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, General Government Services and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly through the Income Statement except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

The Entity's building, plant and equipment assets were independently valued during 2025-26.

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Accounting Policy (continued)

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation and amortisation rates for each class of depreciable asset are based on the following useful lives:

	2026	2025
Leasehold improvements or lease term	10 to 20 years or lease term	10 to 20 years
Plant and equipment – excluding library materials	3 to 100 years	3 to 100 years
Plant and equipment – library materials	5 to 10 years	5 to 10 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The Entity's intangibles comprise externally and internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life of 5 years (2025: 5 years).

	2026 \$'000	2025 \$'000
Note 3.2B: Other non-financial assets		
Prepayments	<u>12,440</u>	<u>8,920</u>
Total other non-financial assets	<u>12,440</u>	<u>8,920</u>

No indicators of impairment were found for other non-financial assets.

3.3 Payables

	2026 \$'000	2025 \$'000
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Note 3.3A: Suppliers

Trade creditors and accruals	<u>5,655</u>	<u>7,995</u>
Total suppliers	<u>5,655</u>	<u>7,995</u>

Settlement was usually made within 30 days.

Note 3.3B: Other payables

Salaries and wages	<u>6,334</u>	<u>5,025</u>
Superannuation	<u>1,013</u>	<u>810</u>
Separations and redundancies	<u>-</u>	<u>129</u>
Other	<u>891</u>	<u>674</u>
Total other payables	<u>8,238</u>	<u>6,638</u>

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3.4 Interest Bearing Liabilities

	2026	2025
	\$'000	\$'000
Note 3.4: Leases		
Lease liabilities		
Buildings	99,544	118,715
Plant and equipment	5,311	4,618
Total leases	104,855	123,333
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	23,259	24,927
Between 1 to 5 years	89,334	91,824
More than 5 years	41,303	14,448
Total leases	153,896	131,199

Total cash outflow for leases for the year ended 30 June 2026 was \$23.391m (2025: \$22.168m)

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1D and 3.2.

Accounting Policy

For all new contracts entered into, the Entity considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3.5 Other Provisions

	2026	2025
	\$'000	\$'000
Note 3.5: Other provisions		
Provision for restoration obligations	5,952	4,513
Total other provisions	5,952	4,513

	Provision for restoration \$'000	Total \$'000
As at 1 July 2025	4,513	4,513
Revaluation	1,456	1,456
Unwinding of discount or change in discount rate	(17)	(17)
Total as at 30 June 2026	5,952	5,952

4. Assets and Liabilities Administered on Behalf of Government

This section analyses assets used to generate financial performance and the operating liabilities incurred as a result. The Federal Court of Australia (the Entity) does not control but administers these assets on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered – Financial Assets

	2026	2025
	\$'000	\$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or on deposit	100	165
Total cash and cash equivalents	100	165
Note 4.1B: Trade and other receivables		
Goods and services receivables	6,862	6,588
Total goods and services receivables	6,862	6,588
Other receivables		
GST receivable	14	12
Total other receivables	14	12
Total trade and other receivables (gross)	6,876	6,600
Less impairment loss allowance account:		
Goods and services	(4,921)	(4,720)
Total impairment loss allowance	(4,921)	(4,720)
Total trade and other receivables (net)	1,955	1,880

Credit terms for goods and services receivable were in accordance with the Federal Court and Federal Circuit and Family Court Regulations 2022 and the Family Law (Fees) Regulation 2022.

Accounting Policy

Trade and other receivables

Collectability of debts is reviewed on an ongoing basis and at the end of the reporting period. The Entity uses its best endeavours to ensure Court Fees are paid in a timely manner. However, due to the nature of the fees some debts are inherently difficult to collect and result in an impairment loss allowance. The impairment loss allowance is calculated based on the Entity's historical rate of debt collection. Credit terms for services were within 30 days (2025: 30 days).

4.2 Administered – Payables

	2026	2025
	\$'000	\$'000
Note 4.2A: Suppliers		
Trade creditors and accruals	82	26
Total supplier payables	82	26
The contracted liabilities are associated with family dispute resolution services.		
Note 4.2B: Other payables		
Unearned income	495	405
Total other payables	495	405

5. Funding

This section identifies the Federal Court of Australia's (the Entity) funding structure.

5.1 Appropriations

Note 5.1A: Annual appropriations ('recoverable GST exclusive')
Annual Appropriations for 2026

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2026 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	399,230	15,586	414,816	420,907	(6,091)
Capital Budget	13,611	-	13,611	33,555	(19,944)
Total departmental	412,841	15,586	428,427	454,462	(26,035)
Administered					
Ordinary annual services					
Administered items	967	-	967	875	92
Total administered	967	-	967	875	92

1. Departmental Capital Budgets are appropriated through Supply Act (No. 1) and Appropriation Acts (No. 1, 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

2. Adjustments to appropriation have included receipts collected under Section 74 of the *PGPA Act*.

3. The variance in ordinary annual services reflects increased resourcing in corporate services. The variance in the Capital Budget reflects the delayed completion of projects that were funded in earlier years.

Annual Appropriations for 2025

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2025 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	381,255	7,919	389,174	378,978	10,196
Capital Budget	33,605	-	33,605	15,630	17,975
Total departmental	414,860	7,919	422,779	394,608	28,171
Administered					
Ordinary annual services					
Administered items	947	-	947	760	187
Total administered	947	-	947	760	187

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1, 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. \$500,000 from Appropriation Act (No. 1) 2024-2025 has been withheld under section 51 of the *PGPA Act* and reappropriated as departmental capital budget in Appropriation Act (No. 3).

2. Adjustments to appropriation have included receipts collected under Section 74 of the *PGPA Act*.

3. The variance in the expenditure for ordinary annual services is due to timing differences of payments. The variance in capital budget reflects the delayed completion of projects.

The 2024-25 comparative figures have been restated to follow updated guidance on the treatment of section 74 receipts. Comparative amounts have been adjusted to ensure consistency with the current year's presentation.

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Note 5.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2026 \$'000	2025 \$'000
Departmental		
Appropriation Act (No. 1) - Operating (2023-24)	-	2,780
Appropriation Act (No. 3) - Operating (2024-25)	-	5,923
Appropriation Act (No. 1) - Operating (2024-25) ¹	500	128,071
Supply Act (No. 1) - Operating (2025-26)	11,578	-
Appropriation Act (No. 1) - Operating (2025-26)	110,824	-
Appropriation Act (No. 3) - Operating (2025-26)	7,781	-
Appropriation Act (No. 1) - Departmental Capital Budget (DCB) (2024-25)	1,109	31,119
Appropriation Act (No. 3) - Departmental Capital Budget (DCB) (2024-25)	928	928
Appropriation Act (No. 1) - Departmental Capital Budget (DCB) (2025-26)	6,704	-
Appropriation Act (No. 3) - Departmental Capital Budget (DCB) (2025-26)	323	-
Supply Act (No. 1) - Departmental Capital Budget (DCB) (2025-26)	3,039	-
Cash at bank	2,250	2,003
Total departmental	145,036	170,824
Administered		
Appropriation Act (No 1)	92	187
Total administered	92	187

¹ \$500,000 from Appropriation Act (No. 1) 2024-2025 has been withheld under section 51 of the *PGPA Act* and reappropriated as departmental capital budget in Appropriation Act (No. 3) 2024-2025.

Note 5.1C: Special appropriations ('recoverable GST exclusive')

	Appropriation applied	
	2026 \$'000	2025 \$'000
Authority		
Public Governance, Performance and Accountability Act 2013, Section 77, Administered	4,536	872
Total special appropriations applied	4,536	872

5.2 Special Accounts

	Departmental		Administered			
	Services for Other Entities and Trust Moneys Special Account ¹		Federal Court of Australia Litigants Fund Special Account ²		Family Court and Federal Circuit Court Litigants Fund Special Account ³	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance brought forward from previous period	123	88	91,069	76,326	3,813	1,815
Increases	91	168	93,663	46,360	2,438	3,270
Total increases	91	168	93,663	46,360	2,438	3,270
Available for payments	214	256	184,732	122,686	6,251	5,085
Decreases						
Departmental	176	133	-	-	-	-
Administered	-	-	51,429	31,617	2,996	1,272
Total decreases	176	133	51,429	31,617	2,996	1,272
Total balance carried to the next period	38	123	133,303	91,069	3,255	3,813
Balance represented by:						
Cash held in entity bank accounts	38	123	133,303	91,069	3,255	3,813
Total balance carried to the next period	38	123	133,303	91,069	3,255	3,813

- 1) Appropriation: *Public Governance Performance and Accountability Act* Section 78. Establishing Instrument: *PGPA Act Determination (Federal Court of Australia SOETM Special Account 2022)*. Purpose: For paragraph 78(1)(c) of the Act, the purposes of the special account, in relation to which amounts may be debited from the special account, are:
- to disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth;
 - to disburse an amount in connection with services performed for, on behalf of or together with, a Commonwealth entity, Commonwealth company, government, organisation, body or person;
 - to disburse an amount in connection with joint activities performed for, on behalf of, or together with, a Commonwealth entity, Commonwealth company, government, organisation, body or person;
 - to disburse an amount in connection with an agreement between the Commonwealth and another government;
 - to repay an amount where a court order, Act or other law requires or permits the repayment of an amount received; and
 - to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.
- 2) Appropriation: *Public Governance Performance and Accountability Act* Section 78. Establishing Instrument: *PGPA Act Determination (Establishment of FCA Litigants' Fund Special Account 2017)*. Purpose: The purpose of the Federal Court of Australia Litigants' Fund Special Account in relation to which amounts may be debited from the Special Account are:
- In accordance with:
 - An order of the Federal Court of Australia or a Judge of that Court under Rule 2.43 of the Federal Court Rules; or
 - A direction of a Registrar under that Order; and
 - In any other case in accordance with the order of the Federal Court of Australia or a Judge of that Court.

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- 3) Appropriation: *Public Governance Performance and Accountability Act* Section 78. Establishing Instrument: *PGPA Act Determination (Federal Circuit and Family Court Litigants' Fund Special Account 2023)* Purpose: for paragraph 78(1)(b) of the Act, the following amounts may be credited to the special account:
- (a) amounts received in respect of proceedings of the Federal Circuit and Family Court of Australia;
 - (b) amounts received in respect of proceedings that have been transferred from another court to the Federal Circuit and Family Court of Australia; and
 - (c) the proceeds of an investment of an amount debited from the special account.

Note: Subsection 58(5) of the Act requires the proceeds of an investment (within the meaning of that provision) of an amount debited from a special account to be credited to that special account.

For paragraph 78(1)(c) of the Act, the purposes of the special account, in relation to which amounts may be debited from the special account, are:

- (a) to make payments in accordance with an order (however described) made under the *Family Law Act 1975* or the *Federal Circuit and Family Court of Australia Act 2021*, or made by the Federal Circuit and Family Court of Australia, or a Judge of that Court;
- (b) to repay amounts where a court order, Act or other law requires or permits the repayment of an amount received; and
- (c) to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.

5.3 Net Cash Appropriation Arrangements

	2026 \$'000	2025 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(19,952)	(17,897)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	16,622	16,770
Plus: depreciation of right-of-use assets	24,040	23,091
Less: lease principal repayments	(23,391)	(22,168)
Net Cash Operating Surplus/ (Deficit)	(2,681)	(204)

6. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2026 \$'000	2025 \$'000
Note 6.1: Employee provisions		
Leave	48,715	41,610
Judges leave	34,600	32,092
Total employee provisions	83,315	73,702

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

Other long-term judge and employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Entity's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for annual leave and long service leave has been determined by reference to the work of an actuary as at 30 June 2026. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and redundancy

Provision is made for separation and redundancy benefit payments. The Entity recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

The Entity's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSAP), or other superannuation funds held outside the Australian government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSAP is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Entity makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Entity accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

Judges' pension

Under the *Judges' Pension Act 1968*, Federal Court and Federal Circuit and Family Court of Australia (Division 1) Judges are entitled to a non-contributory pension upon retirement after attaining the age of 60 and completing at least 10 years services. As the liability for these pension payments is assumed by the Australian Government, the Entity has not recognised a liability for unfunded superannuation liability. The Entity does, however, recognise a revenue and corresponding expense item, "Liabilities assumed by other agencies", in respect of the notional amount of the employer contributions to Judges' pensions for the reporting period amounting to \$44.161 million (2025: \$42.058 million). The contribution rate has been provided by the Department of Finance following an actuarial review.

6.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Entity, directly or indirectly, including any director (whether executive or otherwise) of that Entity. The Entity includes the following as key management personnel: the Chief Justices and the Chief Executive Officers of the Federal Court of Australia, Federal Circuit and Family Court of Australia (Division 1), the Federal Circuit and Family Court of Australia (Division 2), the President and Registrar of the National Native Title Tribunal, the Executive Director of Corporate Operations and the Executive Director of Corporate Strategy and Programs.

	2026 \$'000	2025 \$'000
Short-term employee benefits	3,737	3,472
Post-employment benefits	1,288	1,234
Other long-term employee benefits	173	164
Total key management personnel remuneration expenses	5,198	4,870

The total number of key management personnel that are included in the above table is 8 (2025: 8).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Entity.
2. The above key management personnel remuneration includes remuneration for the Chief Justice of the Federal Court of Australia and the Chief Justice of the Federal Circuit and Family Court of Australia. The Chief Justices are not officials of the Entity but are responsible for managing the administrative affairs of the Courts under the *Federal Court of Australia Act 1976* and the *Federal Circuit and Family Court of Australia Act 2021*.

6.3 Related Party Disclosures

Related party relationships:

The Entity is an Australian Government controlled entity within the Attorney-General's portfolio. Related parties to the Entity are Key Management Personnel including the Portfolio Minister and Executive and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher educational loans. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Entity, it has been determined that there are no related party transactions to be separately disclosed.

The Entity has no transactions with related parties to disclose as at 30 June 2026 (2025: none).

7. Managing Uncertainties

This section analyses how the Federal Court of Australia (the Entity) manages financial risks within its operating environment.

7.1 Contingent Liabilities and Assets

Note 7.1A: Contingent Liabilities and Assets

Quantifiable Contingencies

The Entity has no quantifiable contingent assets or liabilities as at 30 June 2026 (2025: none).

Unquantifiable Contingencies

The Entity has no unquantifiable contingent assets or liabilities as at 30 June 2026 (2025: none).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Note 7.1B: Administered Contingent Assets and Liabilities

The Entity has no quantifiable or unquantifiable administered contingent liabilities or assets as at 30 June 2026 (2025: none).

7.2 Financial Instruments

	2026	2025
	\$'000	\$'000
Note 7.2A: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Cash and cash equivalents	2,250	2,003
Trade and other receivables	903	482
Total financial assets at amortised cost	3,153	2,485
Total financial assets	3,153	2,485
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	5,655	7,995
Total financial liabilities	5,655	7,995
	2026	2025
	\$'000	\$'000

Note 7.2B: Net gains or losses on financial liabilities

Financial liabilities measured at amortised cost

Interest expense	2,180	2,394
Net gains/(losses) on financial liabilities measured at amortised cost	2,180	2,394

Accounting Policy

In accordance with AASB 9 *Financial Instruments*, the Entity classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the Entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition.

Financial assets are recognised when the Entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.3 Administered – Financial Instruments

	2026	2025
	\$'000	\$'000
Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	100	165
Other receivables	1,955	1,880
Total financial assets at amortised cost	2,055	2,045
Total financial assets	2,055	2,045

7.4 Fair Value Measurement**Accounting Policy**

AASB 2015-7 provides relief for not for profit public sector entities from making certain specified disclosures about the fair value measurement of assets measured at fair value and categorised within Level 3 of the fair value hierarchy.

Valuations are performed regularly so as to ensure that the carrying amount does not materially differ from fair value at the reporting date. A valuation of non-financial assets was performed by an external valuer in 2026.

Note 7.4: Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2026	2025
	\$'000	\$'000
Financial assets	-	-
Non-financial assets		
Leasehold improvements	59,077	38,993
Plant and equipment	34,457	30,781

The Court's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of these assets is considered to be the highest and best use.

There have been no transfers between the levels of the hierarchy during the year. The Court deems transfers between levels of the fair value hierarchy to have occurred when advised by an independent valuer or a change in the market for particular items.

8. Other Information

This section provides other disclosures relevant to the Federal Court of Australia (the Entity) financial information environment for the year.

8.1 Current / non-current distinction for assets and liabilities

	2026 \$'000	2025 \$'000
Note 8.1A: Current / non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	2,250	2,003
Trade and other receivables	144,415	169,834
Other non financial assets	10,689	8,072
Total no more than 12 months	157,354	179,909
More than 12 months		
Buildings	150,313	150,021
Plant and equipment	39,520	35,269
Computer software	16,724	14,122
Other non financial assets	1,751	848
Total more than 12 months	208,308	200,260
Total assets	365,662	380,169
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	5,655	7,995
Other payables	7,337	6,534
Leases	19,547	22,198
Employee provisions	23,830	18,856
Other provisions	841	776
Total no more than 12 months	57,210	56,359
More than 12 months		
Other payables	901	104
Leases	85,308	101,135
Employee provisions	59,485	54,846
Other provisions	5,111	3,737
Total more than 12 months	150,805	159,822
Total liabilities	208,015	216,181

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	2026 \$'000	2025 \$'000
<u>Note 8.1B: Administered – Current / non-current distinction for assets and liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	100	165
Trade and other receivables	1,955	1,880
Total no more than 12 months	2,055	2,045
Total more than 12 months	-	-
Total assets	2,055	2,045
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	82	26
Other payables	495	405
Total no more than 12 months	577	431
Total more than 12 months	-	-
Total liabilities	577	431

*Financial statements***Listed Entity Resource Statement****Table 12** Listed Entity Resource Statement

	Actual available appropriations for 2025–26 \$'000	Payments made 2025–26 \$'000	Balance remaining \$'000
Ordinary annual services			
Departmental appropriation			
Departmental appropriation ¹	582,665	438,129	144,536
Total	582,665	438,129	144,536
Administered appropriation outcome 3			
	967	875	92
Total	967	875	92
Total ordinary annual services	583,632	439,004	144,628
Special appropriations limited by criteria/entitlement			
<i>Public Governance, Performance and Accountability Act 2013 (Cth), s77</i>	4,746	4,536	210
Total	4,746	4,536	210
Total net resourcing and payments for Court	588,378	443,540	144,838

1 Includes Departmental Capital Budget of \$13.611 million.

Management and accountability

Corporate governance

The Listed Entity's governance framework provides a consistent and structured approach to governance across the entity. It supports clear lines of authority, informed decision-making, effective oversight and responsible stewardship of public resources. The framework also promotes ethical conduct, continuous improvement and accountability for performance, helping ensure governance arrangements remain fit for purpose and responsive to the Listed Entity's operating environment.

The CEO and Principal Registrar of the FCA, as the Accountable Authority, is supported by senior executives and governance committees. Together, they provide oversight of major strategic and operational functions, set direction, monitor performance and help the Listed Entity respond to new developments and emerging risks.

The Listed Entity's key governance committees are the Audit and Risk Committee (ARC), the Corporate Strategy and Operations Committee, and the Capital Investment Committee.

- The ARC was established under section 45 of the PGPA Act and section 17 of the PGPA Rules. It provides independent assurance on the effectiveness of the Risk Management Framework, compliance with financial and performance reporting obligations, systems of internal control, and business continuity and IT disaster recovery arrangements.
- The Corporate Strategy and Operations Committee considers strategic and operational matters and makes recommendations to the Accountable Authority on the direction, operation and performance of the Listed Entity as delivered by Corporate Services.
- The Capital Investment Committee oversees the Listed Entity's investment in assets, including expenditure prioritisation, alignment with corporate strategies and monitoring of delivery performance.

The Listed Entity is supported by a range of key governance documents, policies and frameworks, including:

- the Corporate Plan, which sets the Listed Entity's direction and communicates its purpose, priorities, outcomes, values and performance measures
- the PBS, which provide detailed budget information, including the resources allocated to support the Listed Entity's priorities, performance targets and proposed objectives and programs
- the Risk Management Framework, which provides an organisation-wide approach to identifying, assessing and managing potential threats and opportunities
- the Business Continuity Management Policy and Business Continuity Plan, which support the continued operation of the Courts and Tribunal during disruptions
- fraud and corruption control arrangements, which help prevent, detect and respond to fraud and corruption risks
- the Values, Code of Conduct and Employment Principles, which help shape organisational culture and uphold high ethical standards for the Listed Entity and the APS.

Fraud and corruption control

The Listed Entity's fraud control framework helps the Listed Entity maintain arrangements to prevent, detect and respond to fraud and corruption, consistent with the Commonwealth Fraud and Corruption Control Framework and Policy.

As the Accountable Authority for the FCA Listed Entity, the CEO and Principal Registrar certifies that the Listed Entity continues to review and refine fraud corruption control plans and risk assessments; update our fraud and corruption detection, investigation and reporting procedures to ensure they remain fit for purpose; and we continue to take reasonable measures to deal with fraud and corruption.

There have been no instances of fraud or corruption identified during the period.

Significant non-compliance with finance law

There was no significant non-compliance with the finance law reported to the Minister under section 19(1)(e) of the PGPA Act.

Internal audit

Independent assurance over the Listed Entity's financial and performance reporting responsibilities, risk oversight and management, and systems of internal control is provided through the internal audit function and the ARC.

The internal audit function is guided by the Internal Audit Forward Work Plan. This plan provides a targeted approach by focusing audit activity on areas of highest risk and significance, as identified in the Listed Entity's strategic risk register.

During 2025–26, the Listed Entity's internal audit function was provided by RSM Australia Pty Ltd.

Six internal audits were conducted during the year to test the Listed Entity's systems of internal control. These reviews focused on:

- working from home process review
- conflict of interest review
- budgeting process and financial reporting review
- employee relations compliance with labour laws and diversity and inclusion review
- data management review (in progress)
- corporate governance review (in progress).

Risk management

During 2025–26, the Federal Court of Australia Listed Entity maintained a consolidated Risk Management Framework to support the effective identification, assessment, management and oversight of risk across its operations. The framework provides an integrated approach to managing enterprise risk, fraud and corruption control, business continuity, crisis management, information technology, disaster recovery and protective security.

The Listed Entity's plans include:

- the Risk Management Policy and Plan, which sets out the Listed Entity's approach to identifying, assessing, treating, monitoring and reporting risks
- the Fraud Control Policy and Plan, which supports the prevention, detection and response to fraud and corruption risks
- the Business Continuity Plan, Crisis Management Plan and IT Disaster Recovery Plan, which supports organisational resilience and continuity of critical services during disruptions
- the Protective Security Framework, which supports the management of security risks and the protection of people, information and assets.

Together, these arrangements provide a structured foundation for governance, accountability and assurance, and support the Listed Entity's capacity to meet its obligations under relevant Commonwealth risk, fraud, security and continuity requirements.

Audit committee

In compliance with section 45 of the PGPA Act and section 17 of the PGPA Rule, the Listed Entity has established the ARC, which oversees the Listed Entity's financial and performance reporting, risk oversight and management, and systems of internal controls.

In compliance with section 17(3) of the PGPA Rule, the ARC comprises not less than three members, who have appropriate qualifications, knowledge, skills or experience to assist the ARC to perform its functions. These members have been appointed by the Accountable Authority of the Listed Entity.

The ARC met 4 times during 2025–26. The ARC also reviewed documents and information out of session.

The Audit and Risk Committee Charter is available on the Federal Court of Australia website at: www.fedcourt.gov.au/about/corporate-information/audit-committee-charter.

Table 13 Audit and Risk Committee external members, 30 June 2026

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration	Additional information
Ian Govey AM	Bachelor of Laws (Hons), Bachelor of Economics. Fellow, Australian Academy of Law. Chair, Federal Court of Australia Audit and Risk Committee. Director, Australian Centre for International Commercial Arbitration. Chair, Australasian Legal Information Institute. Deputy Chair, ACT Health and Community Services Directorate Audit Committee. Chair, High Court of Australia Audit and Risk Committee Deputy Chair, ACT Justice and Community Services Audit and Risk Committee. Previously: Chair, Banking Code Compliance Committee. Chief Executive Officer, Australian Government Solicitor. SES positions in the Australian Public Service, including Deputy Secretary of the Commonwealth Attorney-General's Department.	4	4	\$27,500 (GST excl)	Chair
Justice Thomas Thawley	Bachelor of Laws (Hons), Bachelor of Arts. Previously a barrister (1998 to 2018) with a focus on commercial law, equity, and taxation law. Appointed Senior Counsel for the State of New South Wales in 2012. Appointed as a Judge to the Federal Court of Australia in 2018. Appointed as an Additional Judge of the Supreme Court of the Australian Capital Territory in 2019. Appointed as a Deputy President of the Administrative Appeals Tribunal in 2018. Appointed as a Deputy President of the Copyright Tribunal in 2022.	4	4	0	Deputy Chair
Justice Robert Harper Federal Circuit and Family Court of Australia (Division 1)	Justice Robert Harper BA (Hons), LLB, PhD (Uni Syd). Barrister at Law 1986–2016. Senior Counsel for the State of New South Wales, 2004–2016. Appointed as a Judge to the Federal Circuit Court of Australia in 2017. Appointed as a Judge to the Family Court of Australia in 2019. Member, Family Court Conduct Committee. Chairmen, Joint Costs Advisory Committee.	2	4	0	Member

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Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration	Additional information
Judge Natasha Laing Federal Circuit and Family Court of Australia (Division 2)	Bachelor of Laws (Hons), Bachelor of Commerce – Marketing. Previously: A solicitor and then a barrister practicing in areas including migration and commercial law. Appointed as a Judge to the Federal Circuit and Family Court of Australia in 2022. Member, Migration Committee.	4	4	0	Member
Lloyd Dobson	Bachelor of Business Studies (1st Class Hons) Master of Business Studies (Distinction). Graduate Australian Institute of Company Directors Course. Certificate in Governance and Risk. Fellow of the Governance Institute of Australia. Manager Governance at the Australian Maritime Safety Authority. Previously: Director of the Portfolio and Risk Assurance Division at the New Zealand Department of Labour. Senior governance and change management roles at Housing New Zealand Corporation, New Zealand Trade and Enterprise, and the New Zealand Defence Force.	4	4	0	Member
Sue-Ellen Bickford	Bachelor of Economics. Fellow (Chartered Accountant, Australia and New Zealand). External independent member High Court of Australia Audit Committee. Previously: Variously Chair, Deputy Chair and external independent member, Community Services Directorate Audit and Risk Committee. Councillor, Institute of Chartered Accountants ACT Regional Council. Executive management representative, Attorney-General's Department Audit Committee. Executive management representative, Australian Pesticides and Veterinary Medicines Authority Audit Committee. General Manager, Financial Services, Attorney-General's Department. Numerous SES positions with the Civil Aviation Safety Authority, the National Registration Authority for Agricultural and Veterinary Chemicals and the Pipeline Authority.	4	4	\$8,450 (GST excl)	Member

External scrutiny

The Listed Entity's activities are subject to scrutiny from external bodies, including the Australian National Audit Office (ANAO), the Commonwealth Ombudsman, the Office of the Australian Information Commissioner, the Privacy Commissioner and various parliamentary committees. There have been no significant decisions or recommendations by these bodies that have influenced or will influence our operations into the future.

The ANAO completed an audit of the Listed Entity's annual financial statements in accordance with the PGPA Act, including complying with Australian Accounting Standards and the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015, determining that the Listed Entity's financial position was presented fairly.

Management of human resources

In 2025–26, the Listed Entity continued to strengthen its people and culture framework, with a focus on building organisational capability, supporting employee wellbeing and fostering a positive workplace culture.

Throughout the year, the Listed Entity invested in initiatives that support employee growth, leadership capability and workforce engagement. This included strengthening the Listed Entity's approach to performance and development, enhancing employee recognition initiatives, and continuing to promote the health and wellbeing of the workforce through services such as the Employee Assistance Program (EAP) and Manager Assist Program.

We also strengthened recruitment practices across the Listed Entity through enhanced education, guidance and support for hiring managers and selection panel members, promoting consistency, transparency and merit-based decision-making. In addition, the Listed Entity further strengthened the recognition of employee contribution through the implementation of the Length of Service Framework and expansion of employee awards and recognition programs, reinforcing a culture where achievement, commitment and service excellence are valued and celebrated.

Meaningful consultation remained a cornerstone of the Listed Entity's approach. The People and Culture team continued to engage closely with employees, unions and key stakeholders to inform organisational initiatives and workplace improvements. Through consultation processes, co-design activities and employee feedback mechanisms, the Listed Entity sought to ensure diverse perspectives were considered in decision-making and that outcomes reflected the needs of our workforce.

These initiatives have contributed to a more capable, engaged and inclusive workforce, supporting the Listed Entity to deliver high-quality services to the Australian community.

Reconciliation Action Plan

The Listed Entity is committed to the principles of reconciliation and strengthening our relationships with Aboriginal and Torres Strait Islander peoples. In April 2026, the Listed Entity launched its RAP which outlines our commitment to advancing reconciliation across the organisation. The RAP establishes a foundation for meaningful action and focuses on building cultural awareness, fostering respectful relationships, and creating opportunities for Aboriginal and Torres Strait Islander peoples. A key focus of the RAP is developing a diverse and inclusive workforce that recognises, values and supports the contributions of Aboriginal and Torres Strait Islander employees and enhances our engagement with Aboriginal and Torres Strait Islander clients and communities.

The Listed Entity continues to focus on creating employment opportunities for Aboriginal and Torres Strait Islander peoples through targeted recruitment and workforce initiatives, with Aboriginal and Torres Strait Islander representation currently at 2.3 per cent.

Workforce profile

As of 30 June 2026, the Listed Entity employed 1,842 employees under the *Public Service Act 1999* (Cth), representing an increase of 122 employees (7.1 per cent) compared with the previous reporting period. The workforce comprised 1,463 ongoing employees (79.4 per cent) and 379 non-ongoing employees (20.6 per cent).

The Listed Entity continued to maintain a diverse and geographically dispersed workforce supporting the operations of the FCFCA, the FCFCOA, the NNTT, Corporate Services and CTS Workforce growth during the year supported increasing operational requirements and strategic priorities across the Courts and Tribunal.

The engagement of non-ongoing employees continues to reflect the nature of judges' associateships, which are typically undertaken for a fixed period to support professional development and career progression. Following their associateship, many transition to further employment opportunities within and outside the APS.

Managing and developing employees

In 2025–26, the Listed Entity continued to invest in the development of its people, recognising that a capable, adaptable and engaged workforce is essential to delivering high-quality services to the Australian community.

During the year, the Listed Entity enhanced our learning and development offering through the introduction of new capability-building initiatives, including the Manager Essentials program, which provides practical support for managers in leading people, managing performance and fostering positive workplace cultures. Employees also benefited from expanded access to learning resources through LinkedIn Learning, while continued promotion of APS Academy programs supported professional development across a broad range of disciplines and career stages.

To further strengthen capability development, the Listed Entity explored opportunities to deliver more tailored learning solutions aligned to organisational needs, ensuring employees and managers have access to contemporary and relevant development opportunities.

The Listed Entity also strengthened its approach to employee performance and development, supporting a culture of continuous feedback, learning and growth. This included enhancing performance and development practices and introducing 360-degree feedback initiatives for selected leadership cohorts to support self-awareness, leadership effectiveness and ongoing professional development.

Together, these initiatives have contributed to building leadership capability, supporting employee development and fostering a culture of continuous improvement across the organisation.

Workplace agreements

The Listed Entity's workforce was primarily employed under the Enterprise Agreement 2024–27, with 1,570 non-SES employees covered by these arrangements as of 30 June 2026. Additionally, 249 employees had entered into Individual Flexibility Arrangements, and 23 SES employees were employed under determinations made under subsection 24(1) of the *Public Service Act 1999* (Cth).

Table 14 Australian Public Service Act employment arrangements, current reporting period (2025–26)

Employee arrangements	SES	Non-SES	Total
Enterprise Agreement	0	1,570	1,570
Individual Flexibility Arrangement	0	249	249
Determination	23	0	23
Total	23	1,819	1,842

Table 15 Australian Public Service Act employment arrangements, previous reporting period (2024–25)

Employee arrangements	SES	Non-SES	Total
Enterprise Agreement	0	1,468	1,468
Individual Flexibility Arrangement	0	234	234
Determination	18	0	18
Total	18	1,702	1,720

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Employee statistics

Table 16 All ongoing employees, current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	83	11	94	207	60	267	0	0	0	0	0	0	0	0	0	361
Qld	45	1	46	114	37	151	0	0	0	0	0	0	0	0	0	197
SA	27	3	30	60	9	69	2	0	2	0	0	0	0	0	0	101
Tas	4	2	6	15	6	21	0	0	0	0	0	0	0	0	0	27
Vic	71	4	75	158	48	206	0	0	0	0	0	0	0	0	0	281
WA	22	1	23	32	10	42	0	0	0	0	0	0	0	0	0	65
ACT	25	0	25	29	5	34	0	0	0	0	0	0	0	0	0	59
NT	3	0	3	3	2	5	0	0	0	0	0	0	0	0	0	8
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	280	22	302	618	177	795	2	0	2	0	0	0	0	0	0	1,099

Table 17 All non-ongoing employees, current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	54	14	68	143	47	190	1	1	2	0	0	0	0	0	0	260
Qld	38	9	47	68	23	91	2	0	2	0	0	0	0	0	0	140
SA	6	5	11	33	10	43	0	0	0	0	0	0	0	0	0	54
Tas	1	0	1	0	4	4	0	0	0	0	0	0	0	0	0	5
Vic	57	13	70	118	38	156	1	0	1	0	0	0	0	0	0	227
WA	8	2	10	15	6	21	1	0	1	0	0	0	0	0	0	32
ACT	4	3	7	10	5	15	0	0	0	0	0	0	0	0	0	22
NT	0	0	0	3	0	3	0	0	0	0	0	0	0	0	0	3
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	168	46	214	390	133	523	5	1	6	0	0	0	0	0	0	743

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Table 18 All ongoing employees, previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	88	9	97	198	55	253	0	0	0	0	0	0	0	0	0	350
Qld	44	0	44	116	32	148	0	0	0	0	0	0	0	0	0	192
SA	24	3	27	63	9	72	1	0	1	0	0	0	0	0	0	100
Tas	4	1	5	17	5	22	0	0	0	0	0	0	0	0	0	27
Vic	56	3	59	132	34	166	0	0	0	0	0	0	0	0	0	225
WA	22	1	23	38	10	48	0	0	0	0	0	0	0	0	0	71
ACT	22	1	23	27	6	33	0	0	0	0	0	0	0	0	0	56
NT	2	0	2	3	2	5	0	0	0	0	0	0	0	0	0	7
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	262	18	280	594	153	747	1	0	1	0	0	0	0	0	0	1,028

Table 19 All non-ongoing employees, previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	49	15	64	140	51	191	0	1	1	0	0	0	0	0	0	256
Qld	27	14	41	50	22	72	0	0	0	0	0	0	0	0	0	113
SA	9	2	11	24	15	39	1	0	1	0	0	0	0	0	0	51
Tas	1	1	2	5	4	9	0	0	0	0	0	0	0	0	0	11
Vic	49	8	57	112	36	148	0	1	1	0	0	0	0	0	0	206
WA	4	3	7	13	9	22	0	0	0	0	0	0	0	0	0	29
ACT	6	3	9	7	7	14	0	0	0	0	0	0	0	0	0	23
NT	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	146	46	192	353	144	497	1	2	3	0	0	0	0	0	0	692

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APS employee statistics

Table 20 Australian Public Service Act ongoing employees, current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	2	0	2	5	0	5	0	0	0	0	0	0	0	0	0	7
SES 1	8	0	8	7	1	8	0	0	0	0	0	0	0	0	0	16
EL 2	52	4	56	103	31	134	0	0	0	0	0	0	0	0	0	190
EL 1	68	4	72	122	64	186	1	0	1	0	0	0	0	0	0	259
APS 6	66	2	68	132	16	148	0	0	0	0	0	0	0	0	0	216
APS 5	42	1	43	97	16	113	0	0	0	0	0	0	0	0	0	156
APS 4	41	9	50	148	47	195	1	0	1	0	0	0	0	0	0	246
APS 3	1	1	2	4	2	6	0	0	0	0	0	0	0	0	0	8
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	280	22	302	618	177	795	2	0	2	0	0	0	0	0	0	1,099

Table 21 Australian Public Service Act non-ongoing employees, current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	7	3	10	19	17	36	0	0	0	0	0	0	0	0	0	46
EL 1	9	1	10	16	12	28	0	0	0	0	0	0	0	0	0	38
APS 6	14	1	15	29	7	36	0	0	0	0	0	0	0	0	0	51
APS 5	88	3	91	159	12	171	2	0	2	0	0	0	0	0	0	264
APS 4	48	8	56	165	24	189	3	0	3	0	0	0	0	0	0	248
APS 3	1	3	4	2	10	12	0	0	0	0	0	0	0	0	0	16
APS 2	1	26	27	0	51	51	0	1	1	0	0	0	0	0	0	79
APS 1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	168	46	214	390	133	523	5	1	6	0	0	0	0	0	0	743

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Table 22 Australian Public Service Act ongoing employees, previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	3	0	3	2	0	2	0	0	0	0	0	0	0	0	0	5
SES 1	5	0	5	6	1	7	0	0	0	0	0	0	0	0	0	12
EL 2	45	2	47	103	25	128	0	0	0	0	0	0	0	0	0	175
EL 1	64	3	67	121	47	168	0	0	0	0	0	0	0	0	0	235
APS 6	55	3	58	127	14	141	0	0	0	0	0	0	0	0	0	199
APS 5	46	1	47	91	14	105	0	0	0	0	0	0	0	0	0	152
APS 4	43	7	50	141	50	191	1	0	1	0	0	0	0	0	0	242
APS 3	1	1	2	3	2	5	0	0	0	0	0	0	0	0	0	7
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	262	18	280	594	153	747	1	0	1	0	0	0	0	0	0	1,028

Table 23 Australian Public Service Act non-ongoing employees, previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	6	4	10	11	15	26	0	0	0	0	0	0	0	0	0	36
EL 1	13	2	15	23	17	40	1	0	1	0	0	0	0	0	0	56
APS 6	9	0	9	27	4	31	0	0	0	0	0	0	0	0	0	40
APS 5	73	6	79	186	20	206	0	0	0	0	0	0	0	0	0	285
APS 4	44	8	52	102	24	126	0	0	0	0	0	0	0	0	0	178
APS 3	1	2	3	3	12	15	0	0	0	0	0	0	0	0	0	18
APS 2	0	23	23	0	52	52	0	2	2	0	0	0	0	0	0	77
APS 1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	146	46	192	353	144	497	1	2	3	0	0	0	0	0	0	692

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Table 24 Australian Public Service Act employees by full-time and part-time status, current reporting period (2025–26)

	Full time ongoing	Part time ongoing	Total ongoing	Full Time non-ongoing	Part time non-ongoing	Total non-ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	7	0	7	0	0	0	7
SES 1	15	1	16	0	0	0	16
EL 2	155	35	190	26	20	46	236
EL 1	191	68	259	25	13	38	297
APS 6	198	18	216	43	8	51	267
APS 5	139	17	156	249	15	264	420
APS 4	190	56	246	216	32	248	494
APS 3	5	3	8	3	13	16	24
APS 2	0	0	0	1	78	79	79
APS 1	0	1	1	0	1	1	2
Other	0	0	0	0	0	0	0
Total	900	199	1,099	563	180	743	1,842

Table 25 Australian Public Service Act employees by full-time and part-time status, previous reporting period (2024–25)

	Full time ongoing	Part time ongoing	Total ongoing	Full Time non-ongoing	Part time non-ongoing	Total non-ongoing	Total
SES 3	5	0	5	1	0	1	6
SES 2	11	1	12	0	0	0	12
SES 1	0	0	0	0	0	0	0
EL 2	148	27	175	17	19	36	211
EL 1	185	50	235	37	19	56	291
APS 6	182	17	199	36	4	40	239
APS 5	137	15	152	259	26	285	437
APS 4	185	57	242	146	32	178	420
APS 3	4	3	7	4	14	18	25
APS 2	0	0	0	0	77	77	77
APS 1	0	1	1	0	1	1	2
Other	0	0	0	0	0	0	0
Total	852	171	1,023	499	192	691	1,720

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Table 26 Australian Public Service Act employment type by location, current reporting period (2025–26)

	Ongoing	Non-ongoing	Total
NSW	361	260	621
Qld	197	140	337
SA	101	54	155
Tas	27	5	32
Vic	281	227	508
WA	65	32	97
ACT	59	22	81
NT	8	3	11
External territories	0	0	0
Overseas	0	0	0
Total	1,099	743	1,842

Table 27 Australian Public Service Act employment type by location, previous reporting period (2024–25)

	Ongoing	Non-ongoing	Total
NSW	350	256	606
Qld	192	113	305
SA	100	51	151
Tas	27	11	38
Vic	225	206	431
WA	71	29	100
ACT	56	23	79
NT	7	3	10
External territories	0	0	0
Overseas	0	0	0
Total	1,028	692	1,720

Table 28 Australian Public Service Act Indigenous employment, current reporting period (2025–26)

Employment basis	Total
Ongoing	29
Non-ongoing	13
Total	42

Table 29 Australian Public Service Act Indigenous employment, previous reporting period (2024–25)

Employment basis	Total
Ongoing	24
Non-ongoing	20
Total	44

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Table 30 Australian Public Service Act employment salary ranges by classification level, current reporting period (Minimum/Maximum) (2025–26)

	Minimum salary	Maximum salary
SES 3	\$0	\$0
SES 2	\$318,073	\$385,082
SES 1	\$222,773	\$307,409
EL 2	\$140,675	\$345,637
EL 1	\$121,755	\$277,241
APS 6	\$99,734	\$150,261
APS 5	\$88,834	\$106,829
APS 4	\$79,125	\$89,498
APS 3	\$70,477	\$75,313
APS 2	\$62,775	\$67,083
APS 1	\$57,497	\$59,752
Other	\$0	\$0
Minimum/Maximum range	\$57,497	\$385,082

Table 31 Australian Public Service Act employment salary ranges by classification level, previous reporting period (Minimum/Maximum) (2024–25)

	Minimum salary	Maximum salary
SES 3	\$0	\$0
SES 2	\$322,913	\$334,272
SES 1	\$255,650	\$332,351
EL 2	\$133,382	\$342,770
EL 1	\$114,299	\$266,879
APS 6	\$91,809	\$145,320
APS 5	\$84,228	\$145,107
APS 4	\$75,022	\$120,390
APS 3	\$66,823	\$90,900
APS 2	\$59,520	\$84,228
APS 1	\$54,516	\$57,787
Other	\$0	\$0
Minimum/Maximum range	\$54,516	\$342,770

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Table 32 Australian Public Service Act employment performance pay by classification level, current reporting period (2025–26)

	Number of employees receiving performance pay	Aggregated (sum total) of all payments made	Average of all payments made	Minimum payment made to employees	Maximum payment made to employees
SES 3	0	0	0	0	0
SES 2	0	0	0	0	0
SES 1	0	0	0	0	0
EL 2	0	0	0	0	0
EL 1	0	0	0	0	0
APS 6	0	0	0	0	0
APS 5	0	0	0	0	0
APS 4	0	0	0	0	0
APS 3	0	0	0	0	0
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

Table 33 Australian Public Service Act employment performance pay by classification level, previous reporting period (2024–25)

	Number of employees receiving performance pay	Aggregated (sum total) of all payments made	Average of all payments made	Minimum payment made to employees	Maximum payment made to employees
SES 3	0	0	0	0	0
SES 2	0	0	0	0	0
SES 1	0	0	0	0	0
EL 2	0	0	0	0	0
EL 1	0	0	0	0	0
APS 6	0	0	0	0	0
APS 5	0	0	0	0	0
APS 4	0	0	0	0	0
APS 3	0	0	0	0	0
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

Executive remuneration

Table 34 Information about remuneration for key management personnel

Name	Position/Title	Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
CJ Mortimer	CJ	\$583,293	\$0	\$33,311	\$522,630	\$58,326	\$0	\$0	\$1,197,560
CJ Alstergren	CJ	\$583,293	\$0	\$37,929	\$522,630	\$58,326	\$0	\$0	\$1,202,178
Sia Lagos	CEO	\$545,291	\$0	\$27,834	\$38,500	\$12,661	\$0	\$0	\$624,286
David Pringle	CEO	\$439,046	\$0	\$27,126	\$29,904	\$10,194	\$0	\$0	\$506,270
Kevin Smith	NNTT President	\$516,438	\$0	\$0	\$38,500	\$11,991	\$0	\$0	\$566,928
Catriona Stride	NNTT Registrar	\$326,472	\$0	\$181	\$46,178	\$7,580	\$0	\$0	\$380,411
Cara Lawson	ED, Corporate Operations	\$245,711	\$0	\$250	\$35,145	\$5,705	\$0	\$0	\$286,811
Jimmy Mastorakos	ED, Strategy & Programs	\$346,313	\$0	\$24,023	\$54,828	\$8,041	\$0	\$0	\$433,205
Grand total		\$3,585,856	\$0	\$150,653	\$1,288,315	\$172,824	\$0	\$0	\$5,197,649

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Table 35 Information about remuneration for Senior Executives

Remuneration band	Number of senior executives	Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Average total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	
\$0–\$220,000	3	\$109,113	\$0	\$8,772	\$15,200	\$4,462	\$0	\$0	\$137,547
\$220,001–\$245,000	2	\$183,841	\$0	\$19,203	\$26,968	\$6,034	\$0	\$0	\$236,046
\$245,001–\$270,000	1	\$55,983	\$0	\$0	\$28,979	\$1,300	\$0	\$162,275	\$248,537
\$270,001–\$295,000	2	\$243,509	\$0	\$125	\$34,830	\$5,654	\$0	\$0	\$284,117
\$295,001–\$320,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320,001–\$345,000	3	\$262,153	\$0	\$15,232	\$41,291	\$6,087	\$0	\$11,251	\$336,014
\$345,001–\$370,000	3	\$289,551	\$0	\$15,617	\$41,415	\$6,723	\$0	\$0	\$353,306
\$370,001–\$395,000	1	\$294,554	\$0	\$26,793	\$43,127	\$6,839	\$0	\$0	\$371,313
\$395,001–\$420,000	4	\$318,444	\$0	\$24,110	\$50,856	\$7,394	\$0	\$0	\$400,804
\$420,001–\$445,000	2	\$362,870	\$0	\$12,012	\$54,549	\$8,425	\$0	\$0	\$437,856
\$445,001–\$470,000	2	\$367,005	\$0	\$24,073	\$50,661	\$8,521	\$0	\$0	\$450,261
\$470,001–\$495,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495,001–	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Table 36 Information about remuneration for other highly paid staff

Remuneration band	Number of senior executives	Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Average Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	
\$265,000–\$270,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270,001–\$295,000	7	\$242,988	\$0	\$3,368	\$37,802	\$5,642	\$0	\$0	\$289,800
\$295,001–\$320,000	8	\$255,180	\$0	\$6,607	\$38,553	\$5,925	\$0	\$0	\$306,264
\$320,001–\$345,000	9	\$275,901	\$0	\$7,004	\$42,198	\$6,406	\$0	\$0	\$331,509
\$345,001–\$370,000	1	\$306,534	\$0	\$0	\$43,844	\$7,117	\$0	\$0	\$357,495
\$370,001–\$395,000	3	\$315,713	\$0	\$11,600	\$45,215	\$7,330	\$0	\$0	\$379,858
\$395,001–\$420,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420,001–\$445,000	2	\$362,783	\$0	\$100	\$51,878	\$8,423	\$0	\$0	\$423,184
\$445,001–\$470,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470,001–\$495,000	0	\$0-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495,001–\$520,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Asset management

Management of the Listed Entity's assets is governed by its asset management framework, which is aligned with Commonwealth financial management requirements, Australian Accounting Standards and Department of Finance guidance. Relevant standards and guidance include AASB 116 Property, Plant and Equipment and Leases, the PGPA Act, and Department of Finance Resource Management Guides including RMG 113, RMG 114, RMG 125 and RMG 500.

The Listed Entity maintains an asset register, asset management policies and a capital management plan. Rolling annual stocktakes are undertaken each financial year to maintain the accuracy of the asset register. Assets are revalued every three years in accordance with the revaluation policy, with materiality assessments completed in intervening years.

The Listed Entity's fixed assets include office fit-outs, purchased and internally developed software, computer equipment, infrastructure and library materials. Information technology assets are managed through lifecycle planning and a Strategic Asset Register covering hardware, software and related contractual arrangements. This supports timely identification and prioritisation of investment in digital systems and services, aligned with the Listed Entity's strategic priorities.

To improve portfolio performance and support APS Net Zero 2030 targets, Corporate Services continues to enhance building and environmental performance where feasible. Completed sustainability initiatives include replacing ageing lighting systems with LED lighting and motion sensor technology. Further upgrades will be considered as building assets reach end of useful life or as more efficient technologies become viable, including opportunities to electrify properties.

Registry property arrangements

The Listed Entity's Property function manages 23 special purpose registry buildings across Australia on behalf of the Courts and Tribunal, supported by a provider under the Property Services Coordinated Procurement Arrangements. These are managed in accordance with the PGPA Act, the Commonwealth Property Management Framework, and the Commonwealth Leasing Strategy.

Registries are located in Commonwealth Law Courts buildings, private leased premises, the Law Courts building (in Sydney) and premises co-located with state and territory courts.

Commonwealth Law Court buildings

Commonwealth Law Court buildings are located in most Australian capital cities. Except for two Commonwealth Law Courts in Sydney, these purpose-built, Commonwealth-owned facilities are shared with other Commonwealth court jurisdictions.

Since 1 July 2012, the buildings have been managed in collaboration with the building owners and the Department of Finance under revised Special Purpose Property principles. Leasing and building management arrangements depend on whether the space is classified as special purpose accommodation, such as courtrooms, chambers and public areas, or usable office accommodation, such as registry areas.

A Memorandum of Understanding with the Department of Finance for 2018–19 continues to roll over monthly while the Listed Entity and the Department negotiate a long-term agreement.

Registries – leased

Corporate Services manage the lease arrangements for 15 registries located in commercial accommodation, including Albury, Alice Springs, Cairns, Dandenong, Dubbo, Launceston, Lismore, Newcastle, Rockhampton, Sydney, Townsville and Wollongong.

The Listed Entity also has arrangements with states and territories for access to accommodation in 25 regional locations when the FCFCOA is on circuit for family law matters.

Regional registries – co-located

The Courts co-locate with a number of state and territory court jurisdictions by leasing accommodation from state and territory counterparts. FCA and FCFCOA registries in Darwin are co-located in the Northern Territory Supreme Court building under a Licence to Occupy between the Court and the Northern Territory Government.

Queens Square – Sydney

The FCA in Sydney is located in the Law Courts Building at Queens Square, where it is co-tenants with the High Court of Australia and the New South Wales Supreme Court. The building is owned by Law Courts Limited, a private company established through a joint collaboration between the Commonwealth and New South Wales governments. The Court pays no rent, outgoings or utility costs for its space in the building.

Purchasing

During the reporting period, the Listed Entity continued to undertake procurement activities within a framework of policies, procedures, controls and oversight arrangements designed to support compliance with the Commonwealth Procurement Rules (CPRs).

Performance against the CPRs was supported by ongoing assurance and monitoring activities, which informed enhancements to procurement practices, capability and supporting systems. These enhancements strengthened oversight, consistency and accountability across procurement activities and supported the ongoing maturity of the Listed Entity's procurement governance arrangements.

Procurement activities during the reporting period reflected a continued focus on achieving of value for money through accountable, transparent and appropriately governed processes.

Information on the Listed Entity's procurement activities is available on AusTender.

Consultancy and non-consultancy contract expenditure

Reportable consultancy contracts

During 2025–26, 11 new reportable consultancy contracts were entered into, involving total actual expenditure of \$0.894 million. In addition, 3 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.283 million.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Table 37 Expenditure on reportable consultancy contracts

Reportable consultancy contracts	Number	Expenditure \$'000 (GST incl)
New contracts entered into during the reporting period	11	894
Ongoing contracts entered into during a previous reporting period	3	283
Total	14	1,177

Table 38 Organisations receiving a share of reportable consultancy contracts

Name of organisation	Organisation ABN	Expenditure \$'000 (GST incl)
Nous Group	66 086 210 344	327
KPMG Chartertech Pty Ltd	29 606 612 962	243
Business Aspect Group Pty Ltd	73 149 208 131	205
Cane, Scott Brian t/as Culture and Heritage	82 059 941 748	172
The Trustee for Birdanco Practice Trust	65 319 382 479	100

Reportable non-consultancy contracts

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Table 39 Expenditure on reportable non-consultancy contracts

Reportable non-consultancy contracts	Number	Expenditure \$'000 (GST incl)
New contracts entered into during the reporting period	167	20,990
Ongoing contracts entered into during a previous reporting period	333	67,664
Total	500	88,654

Table 40 Organisations receiving a share of reportable non-consultancy contracts

Name of organisation	Organisation ABN	Expenditure \$'000 (GST incl)
MSS Security Pty Ltd	29 100 573 966	12,220
Fore Group Pty Ltd	94 635 441 511	8,704
AMA Projects Pty Ltd	52 141 420 680	7,486
HP PPS Australia Pty Ltd	16 603 480 628	6,690
Data#3 Limited	31 010 545 267	5,979

Strategic Commissioning Framework

During 2025–26, the Listed Entity made limited use of labour hire arrangements. Engagements were generally restricted to specialist or short-term needs rather than the delivery of core business functions. Given this limited use, the Listed Entity did not establish quantitative strategic commissioning targets for the reporting period. The Listed Entity continued to apply appropriate governance and oversight arrangements to ensure labour hire engagements were used only where operationally necessary and represented value for money.

Australian National Audit Office access clauses

During 2025–26, the Listed Entity reviewed contracts valued at \$100,000 or more, inclusive of Goods and Services Tax (GST), entered into during the reporting period to identify any contracts that did not provide for the Auditor-General to have access to the contractor's premises.

The Listed Entity's standard contract templates include appropriate audit and access provisions. For contracts entered into using supplier terms and conditions or other non-standard arrangements, Auditor-General access provisions are considered as part of the contract review and approval process.

The Listed Entity identified two contracts valued at \$100,000 or more, inclusive of GST, entered into during the reporting period that did not include an Auditor-General access provision:

- VMware Australia Pty Ltd – CN4181064, for software licensing and support services, valued at \$903,870.00 (GST inclusive) for the period 17 July 2025 to 16 July 2028. An Auditor-General access provision was not included because the arrangement relates to the provision of commercial software licensing and support services and the contract was entered into on supplier terms and conditions that did not include such a provision
- Terrace Tower Pty Ltd – CN4195362, for a car parking licence, valued at \$245,109.28 (GST inclusive) for the period 29 September 2025 to 18 September 2032. An Auditor-General access provision was not included because the arrangement relates to the granting of parking access rights and the use of commercial parking facilities and the contract was entered into on terms that did not include such a provision.

Exempt contracts

During the reporting period, the Listed Entity did not have any contract or standing offer valued at more than \$10,000 (inclusive of GST) that was exempted by the Accountable Authority from publication on AusTender on the basis that publication would disclose exempt matters under the *Freedom of Information Act 1982* (FOI Act).

Accordingly, there are no exempt contracts or standing offers to report under section 17AG(9) of the PGPA Rule for the reporting period.

Small business

The Listed Entity supports small business participation in the Commonwealth Government procurement market. Small and medium enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website.

The Listed Entity supports small and medium-sized enterprises through procurement practices that promote fair competition, value for money and proportionate processes. This includes using clear procurement documentation, applying established Commonwealth sourcing arrangements, including panels, where appropriate, and considering opportunities for suitably qualified Australian businesses and SMEs to participate in relevant procurements.

The Listed Entity recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.

Security

The Director Security, as Marshal and Sheriff of the Courts, and the Marshal's Branch are responsible for supporting the safety and security of Court and Tribunal facilities, including for judicial officers, staff, court users, members of the profession and the public. This includes support for court participants who require additional safety arrangements through specialised safety plans.

During the reporting period, the Marshal's Branch continued to strengthen security risk management, contract governance and day-to-day security operations, including through the development of protective intelligence capability and enhanced engagement with police and national security partners.

The Marshal's Branch worked closely with the Australian Federal Police, state and territory police, sheriffs and other security agencies to support operational security and the execution of orders made by the Courts. This included matters involving the recovery of children, the arrest of persons, the prevention of persons leaving Australia, and the service and execution of civil property, search and seizure orders.

The Marshal's Branch also maintained engagement with relevant Commonwealth security agencies and national security partners to support timely information sharing and coordinated responses to security matters affecting the Courts and the NNTT.

The Marshal and Sheriff of the Courts is responsible for the service and execution of all process of the Courts, including warrants, directed to that officer of the Courts. During 2025–26, the Listed Entity continued to engage with state sheriffs and bailiffs on the enforcement of warrants issued by the Courts concerning property. The total number of warrants issued for enforcement is shown in the table below.

Table 41 Enforcement warrants issued

Warrant type	Federal Court of Australia	Federal Circuit and Family Court of Australia
Delivery	1	2
Levy of property	7	3
Possession	7	34
Seizure and sale	2	24
Possession of land	0	0
Possession real property	0	2
Total	17	65

Other mandatory information

Advertising and market research

The Listed Entity did not conduct any advertising campaigns during the period.

Grants

The Listed Entity made no grant payments in 2025–26.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs which affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas will be published and available at www.disabilitygateway.gov.au/ads.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

Freedom of Information

Information Publication Scheme

Entities subject to the *Freedom of Information Act 1982* (Cth) (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS).

This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a Section 8 Statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Materials relating to the IPS have been published by the FCA on its website www.fedcourt.gov.au/ips, and by the FCFCOA on its website www.fcfcga.gov.au/foi.

Published information includes each Court's Information Publication Scheme Plan, information about organisational structure, functions, appointments, annual reports, consultation arrangements, the freedom of information contact officer as well as information routinely provided to the Australian Parliament.

The availability of some documents under the FOI Act will be affected by section 5 of that Act, which states that the Act does not apply to any request for access to a document of the Court unless the document relates to matters of an administrative nature.

Appendices

Appendix 1

Other legislative requirements

Environment Protection and Biodiversity Conservation Act 1999

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them.

As a Tranche 2 entity, the Listed Entity is required to include climate-related disclosures in our annual reporting suite from Financial Year 2025–26.

Our Climate Disclosure Report has been prepared in accordance with the Year 1 Reporting Provisions and is available on our website and the Transparency Portal www.transparency.gov.au/publications.

Work Health and Safety Act 2011

The Listed Entity takes a proactive approach to identifying and managing health and safety hazards and risks to provide and maintain safe and healthy workplaces and meet our obligations under the *Work Health and Safety Act 2011* (Cth) (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988* (Cth).

The Listed Entity has a strong focus on providing employees with a safe and hazard-free workplace. This is underpinned by a commitment to consulting employees on safety-related matters, with the Listed Entity having a formal Health and Safety Committee in place that meets on a quarterly basis.

In line with the Listed Entity's focus on employee wellbeing, the Listed Entity adopts early intervention strategies to support staff returning to work and performing their full range of duties following injury or illness. This applies irrespective of whether an injury is work related.

The Listed Entity's workers compensation premium decreased by 11.43 per cent in 2026–27 to \$876,794. For 2025–26 it was \$0.99 million and in 2024–25 it was \$0.925 million. The reduction reflects the Listed Entity's favourable workers compensation claims experience, with claim costs remaining below Comcare's performance benchmark and contributing to a lower premium rate. The Listed Entity's premium rate decreased from 0.51 per cent in 2025–26 to 0.46 per cent in 2026–27, remaining well below the Comcare scheme average.

Reporting incidents and enforcement measures

In 2025–26, there were no notifiable incidents reported under section 37 of the WHS Act. There were no enforcement measures taken, no improvement notices were issued, and no enforceable undertakings applied to the Listed Entity's operations.

Appendix 2 Court and registry locations

Federal Court of Australia registries

*These registries share counter services with the family law jurisdiction.

Principal registry

Level 17, Law Courts Building
Queens Square
Sydney NSW 2000

Australian Capital Territory*

Nigel Bowen Commonwealth Law Courts
CNR University Avenue and Childers Street
Canberra ACT 2601

New South Wales

Level 17, Law Courts Building
Queens Square
Sydney NSW 2000

Northern Territory*

Supreme Court Building
Level 2 State Square
5 Smith Street
Darwin NT 0800

Queensland

Harry Gibbs Commonwealth Law Courts
Level 6, 119 North Quay
Brisbane, QLD 4000

South Australia

Roma Mitchell Commonwealth Law Courts
Level 5, 3 Angas Street
Adelaide SA 5000

Tasmania*

Edward Braddon Commonwealth Law Courts
39-41 Davey St
Hobart Tas 7000

Victoria

Owen Dixon Commonwealth Law Courts
Level 7, 305 William Street
Melbourne Vic 3000

Western Australia

Peter Durack Commonwealth Law Courts
Level 6, 1 Victoria Avenue
Perth WA 6000

Federal Circuit and Family Court of Australia registries

Australian Capital Territory

Canberra*

Nigel Bowen Commonwealth Law Courts
Cnr University Avenue and Childers Street
Canberra ACT 2600

New South Wales

Albury

Level 1, 463 Kiewa Street
Albury NSW 2640

Dubbo

Commonwealth Centre
Level 2, Cnr Macquarie and Wingewarra Streets
Dubbo NSW 2830

Lismore

Westlawn Building
Level 2, 29–31 Molesworth Street
Lismore NSW 2480

Newcastle

Commonwealth Law Courts Building
61 Bolton Street
Newcastle NSW 2300

Parramatta

Garfield Barwick Commonwealth Law Courts
1–3 George Street
Parramatta NSW 2123

Sydney

Lionel Bowen Commonwealth Law Courts
97–99 Goulburn Street
Sydney NSW 2000

Terrace Tower Group Building

Level 10, 80 William Street
Woolloomooloo NSW 2011
(Migration only)

Wollongong

Commonwealth Government Centre
Level 1, 43 Burelli Street
Wollongong NSW 2500

Federal Circuit and Family Court of Australia registries (continued)

Northern Territory

Darwin
Supreme Court Building
Level 2, State Square
5 Smith Street
Darwin NT 0800

Queensland

Brisbane
Harry Gibbs Commonwealth Law Courts
Ground floor, 119 North Quay
Brisbane Qld 4000

Cairns
Commonwealth Government Centre
Levels 3 and 4, 104 Grafton Street
Cairns Qld 4870

Rockhampton
Commonwealth Law Courts
48 East Street
Rockhampton Qld 4700

Townsville
Level 2, 143 Walker Street
Townsville Qld 4810

South Australia

Adelaide
Roma Mitchell Commonwealth Law Courts
3 Angas Street
Adelaide SA 5000

Tasmania

Hobart*
Edward Braddon Commonwealth Law Courts
39–41 Davey Street
Hobart Tas 7000

Launceston
Level 1, Henty House
1 Civic Square
Launceston Tas 7250

Victoria

Dandenong
53–55 Robinson Street
Dandenong Vic 3175

Melbourne
Owen Dixon Commonwealth Law Courts
Level 1, 305 William Street
Melbourne Vic 3000

Western Australia

Perth
Peter Durack Commonwealth Law Courts
Level 6, 1 Victoria Avenue
Perth WA 6000

Aids to access

Glossary of abbreviations and acronyms

AASB	Australian Accounting Standards Board
AI	Artificial Intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
Corporate Services	Commonwealth Courts Corporate Services
CEO	Chief Executive Officer
CPR	Commonwealth Procurement Rules
Cth	Commonwealth
CTS	Court and Tribunal Services
EAP	Employee Assistance Program
EL	Executive level
FCA	Federal Court of Australia
FCFCOA (Division 1)	Federal Circuit and Family Court of Australia
FCFCOA (Division 2)	Federal Circuit and Family Court of Australia
FCFCOA	Division 1 and 2 of the Federal Circuit and Family Court of Australia
FOI	Freedom of Information
FTE	Full-time equivalent
GST	Goods and services tax
IPS	Information Publication Scheme
IT	Information technology
Listed Entity	Federal Court of Australia Listed Entity for the purposes of the <i>Public Governance, Performance and Accountability Act 2013</i> (Cth)
NPA	National Practice Area
NNTT	National Native Title Tribunal
NRS	National Relay Service
PBS	Portfolio Budget Statements
PSPF	Protective Security Policy Framework
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i> (Cth)
RAP	Reconciliation Action Plan
Registry Services	Commonwealth Courts Registry Services
SES	Senior Executive Service
SME	Small and medium enterprise
WHS Act	<i>Work Health and Safety Act 2011</i> (Cth)

List of requirements

The following table is required by subsection 17AJ(d) of the PGPA Rule as an aid of access.

PGPA rule reference	Part of report	Description	Requirement
Letter of transmittal			
17AI	Page 3	A copy of the letter of transmittal signed and dated by Accountable Authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	Pages 1–2	Table of contents (print only)	Mandatory
17AJ(b)	Pages 106–110	Alphabetical index (print only)	Mandatory
17AJ(c)	Page 99	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	Pages 100–105	List of requirements	Mandatory
17AJ(e)	Inside cover	Details of contact officer	Mandatory
17AJ(f)	Inside cover	Entity's website address	Mandatory
17AJ(g)	Inside cover	Electronic address of report	Mandatory
17AD(a)	Review by Accountable Authority		
17AD(a)	Pages 5–9	A review by the Accountable Authority of the entity	Mandatory
17AD(b)	Overview of the Entity		
17AE(1)(a)(i)	Page 10	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	Page 14	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	Pages 11–13	A description of the outcomes and programmes administered by the entity	Mandatory
17AE(1)(a)(iv)	Page 5	A description of the purposes of the entity as included in corporate plan	Mandatory
17AE(1)aa(i)	Page 15	Name of the Accountable Authority or each member of the Accountable Authority	Mandatory
17AE(1)aa(ii)	Page 15	Period as the Accountable Authority or each member of the Accountable Authority	Mandatory
17AE(1)aa(iii)	Page 15	Period as the Accountable Authority or member of the Accountable Authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity	Portfolio departments – mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared the entity of the period, include details of variation and reasons for charge.	If applicable, mandatory

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PGPA rule reference	Part of report	Description	Requirement
17AD(c)	Report on the performance of the entity		
	Annual performance statements		
17AD(c)(i);16F	Pages 16–27	Annual performance statements in accordance with paragraph 39(1) (b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)	Report on financial performance		
17AF(1)(a)	Pages 28–29	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	Page 72	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Page 28	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, mandatory
17AD(d)	Management and accountability		
	Corporate governance		
17AG(2)(a)	Page 73	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	Page 73	A certification by Accountable Authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Page 73	A certification by Accountable Authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Page 73	A certification by Accountable Authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	Pages 73–74	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d)–(e)	Page 74	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, mandatory
	Audit committee		
17AG(2A)(a)	Page 75	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Pages 75–76	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Pages 75–76	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Pages 75–76	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	Pages 75–76	The remuneration of each member of the entity's audit committee.	Mandatory

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PGPA rule reference	Part of report	Description	Requirement
External scrutiny			
17AG(3)	N/A	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	If applicable, mandatory
17AG(3)(a)	N/A	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory
Management of human resources			
17AG(4)(a)	Page 78	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Page 79–80	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)	Pages 81–86	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: (a) Statistics on staffing classification level; (b) Statistics on full time employees; (c) Statistics on part time employees (d) Statistics on gender; (e) Statistics on staff location; (f) Statistics on employees who identify as Indigenous	Mandatory
17AG(4)(c)	Page 78	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Page 78	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	Pages 85–86	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Pages 87–89	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	Page 86	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory
17AG(4)(d)(ii)	Page 86	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory
17AG(4)(d)(iii)	Page 86	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory
17AG(4)(d)(iv)	Page 86	Information on aggregate amount of performance payments.	If applicable, mandatory

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PGPA rule reference	Part of report	Description	Requirement
Assets management			
17AG(5)	Page 90	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	Page 91	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Page 92	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	Page 92	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]."	Mandatory
17AG(7)(c)	Page 93	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	Page 92	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Page 92	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	Page 92	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Page 92	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory

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PGPA rule reference	Part of report	Description	Requirement
Australian National Audit Office access clauses			
17AG(8)	Page 93	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory
Exempt contracts			
17AG(9)	Page 93	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory
Small business			
17AG(10)(a)	Page 94	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory
17AG(10)(b)	Page 94	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	Page 94	If the entity is considered by the Department administered by the finance minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, mandatory
Financial statements			
17AD(e)	Pages 32–71	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive remuneration			
17AD(da)	Page 87	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory
17AD(f)	Other mandatory information		
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	If applicable, mandatory
17AH(1)(a)(ii)	Page 95	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory
17AH(1)(b)	N/A	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	If applicable, mandatory

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PGPA rule reference	Part of report	Description	Requirement
17AH(1)(c)	Page 95	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	Page 95	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Page 96	Information required by other legislation	Mandatory

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